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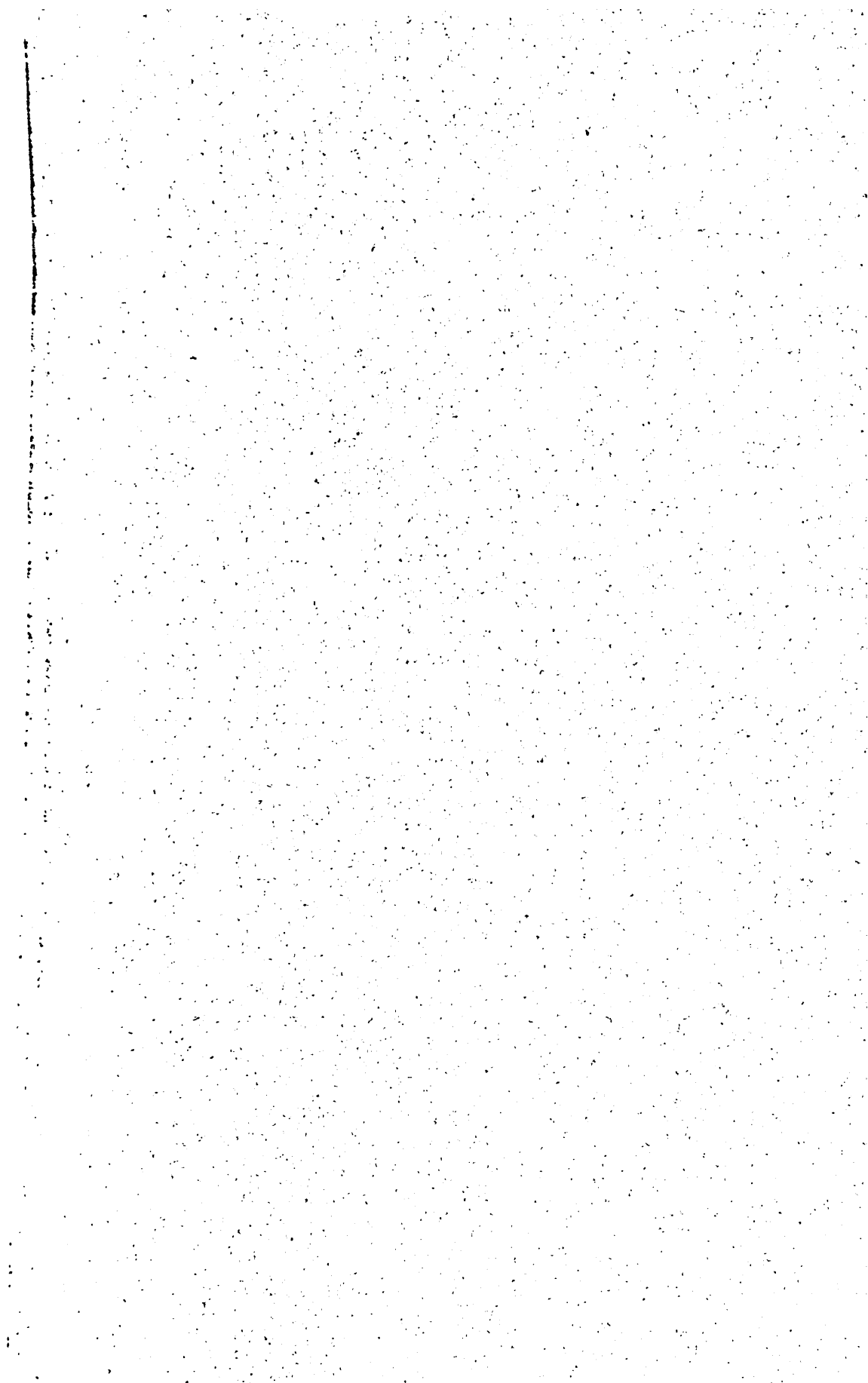
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SELECTIONS FROM THE RECORDS OF THE BOMBAY
GOVERNMENT.

No. CLI.—NEW SERIES.

PAPERS

RELATING TO THE

REVISION OF THE RATES OF ASSESSMENT ON THE
EXPIRATION OF THE FIRST SETTLEMENT

IN THE

OLD INDA'PUR, BHIMTHARI, PA'BAL, AND HAVELI
TALUKAS

OF THE

POONA COLLECTORATE.

Bombay:

PRINTED AT THE GOVERNMENT CENTRAL PRESS.

1877.

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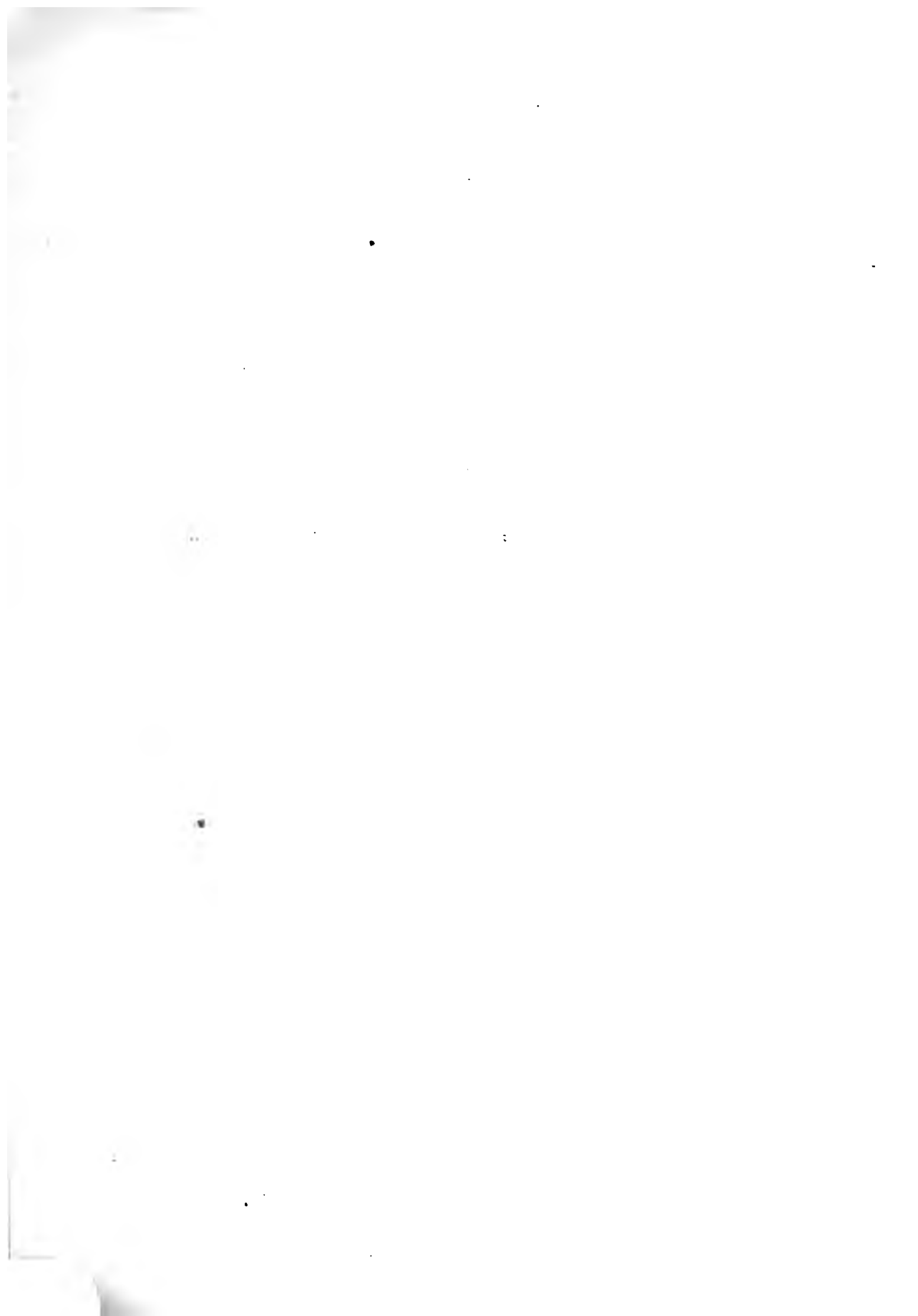
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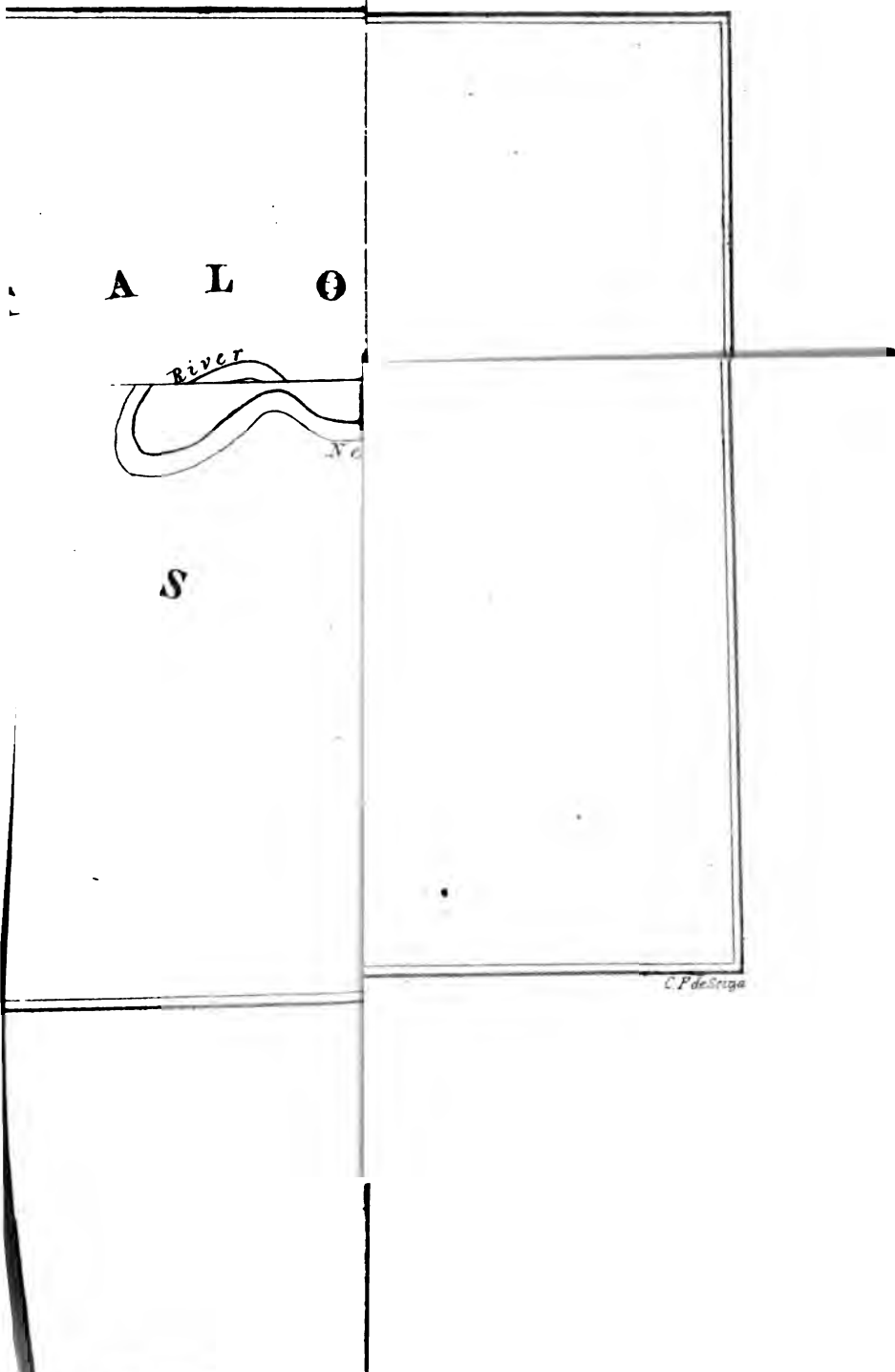
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No. 2026 of 1867.

REVENUE DEPARTMENT.

TO THE CHIEF SECRETARY TO GOVERNMENT.

SIR,—I have the honour to submit, for the consideration and orders of Government, a report by Lieutenant-Colonel Francis, Survey and Settlement Commissioner, upon the revision of the settlement of the Indápur Taluka of the Poona Collectorate.

2. The report was received in this office direct from Lieutenant-Colonel Francis on the 18th March, and the Collector of Poona, with reference to it, wrote on the 2nd ultimo (letter No. 960) as follows :—

“ I have the honour to forward to you the accompanying report* of Colonel Francis on the revision of the settlement of the Indápur Taluka, without presuming to make any remarks of my own, my experience of the taluka of Indápur being so limited, while that of Colonel Francis has extended over many years.”

3. The Survey and Settlement Commissioner in reporting (No. 1033, dated 4th December 1866) to Government that the lease of the Kalas Division of the Indápur Taluka expired with the year 1865-66, and that under ordinary circumstances the revised rates would be introduced in the current year (1866-67), asked, for reasons which he fully explained (the chief reason being “ to admit of the whole taluka being brought under the measure at the same time ”), to be allowed to defer for a year (by which time the lease for the remaining portion of the taluka would also have expired) the introduction of the revision.

4. The sanction of Government to defer the settlement was conveyed in Government Resolution No. 4574, dated 8th December 1866.

5. The present Survey assessment was introduced *first* into the Kalas Division of the taluka in 1836-37, and was extended in the following year to the remaining portion of the taluka, when the settlement for the whole taluka was reported to Government for sanction.

6. In the letter from the Chief Secretary to Government to the Revenue Commissioner—extract from which is embodied in paragraph 63 of Lieutenant-Colonel Francis' report—it was decided that the duration of the settlement was to be for ten years, as originally sanctioned. It appears, however, from what Lieutenant-Colonel Francis states in paragraph 64, that, on reconsideration by Government of the arguments advanced by Lieutenant Wingate in favour of thirty years' settlement, the duration of the settlement lease for the taluka was fixed for thirty years.

7. The term of ten years, as originally fixed, was to date from the commencement of 1838-39, the two preceding years being considered years of probation; but for the Kalas Division it appears to have been considered to date from the commencement of 1836-37, and for the remaining portion of the taluka from 1837-38.

8. The report now submitted contains a full and very interesting review of the following subjects:—

The state of the district and its revenue administration prior to the Survey Settlement (Part I.)

The introduction of the settlement now about to be revised (Part II.)

Proposals for the re-assessment of the taluka, with full explanatory remarks with reference to the proposed rates, and the probable result of the revision as affecting the revenue (Part III.)

9. As regards the Survey operations under the late Mr. Goldsmid and Lieutenant (now Sir George) Wingate, which are noticed at length by Lieutenant-Colonel Francis, notwithstanding the imperfect measurements, the omission to include in the measurement the "gairan" and hill lands, and the defective classification, the general results of the settlement and measures of reform adopted in connection with it for developing the resources of the taluka and in improving the condition of the cultivators, seem, upon the whole, to have been eminently successful.

10. A statement is given in paragraph 76 of the report, which comprises a summary of the results of the settlement, and with reference to these Lieutenant-Colonel Francis observes—

"These results abundantly prove the success of the settlement. There is no district in India probably, not excluding even the provinces under the permanent settlement, which can show the annual collection of a revenue of above Rs. 80,000, subject for the period of ten years to a reduction of only 6 rupees per annum for remissions, outstanding balances, and contingencies of all kinds."

11 & 12. As a rule, the revision of the Revenue Survey settlements does not, or should not, involve either remeasurements or reclassification of lands, the object being to adjust the assessment, a measure rendered necessary by altered circumstances during thirty years, or whatever may be the term of the settlement, such as the rise and fall of prices, improved communications, &c. ; but as regards the Indápur Taluka, it will be seen from what Lieutenant-Colonel Francis states (paragraphs 108 to 118) that, owing to "imperfect measurements," and to the survey being "faulty" and "defective in other respects," an entirely new survey was found to be absolutely necessary, and there can be no doubt, I think, that Lieutenant-Colonel Francis was fully justified in resurveying the whole taluka.

13. It will be also seen from what Lieutenant-Colonel Francis explains in paragraphs 120 to 124 that, owing to discrepancies in valuation, it was found "safe and expedient in many respects" to make an entirely new classification "based upon the improved system of operations, which with the experience of thirty years has been introduced into the Survey Department since Indápur was first classified."

14. The system of survey that was adopted is the "*traverse*," a combined operation of the Trigonometrical and Revenue Survey systems. The results of the measure are noticed in paragraphs 117 and 118.

15. The main principles which Lieutenant-Colonel Francis considers should guide revision operations are detailed in paragraphs 129 to 142, and in paragraphs 143 to 157 is shown how it is proposed to apply them to the Indápur assessment.

16. The rates proposed in paragraphs 158 and 161 are as follows:—

A maximum rate of one rupee per acre, with a reduction of 2 annas for some villages, and a special increase of 2 annas for Indápur itself. To 13 villages round about Kalas, extending from Kalas towards Bárámati, which are the most unfavourably circumstanced in respect to rainfall, a maximum rate of 14 annas is proposed.

17. For certain lands bordering on the banks of the Bhima, which are annually flooded by the freshes and in this manner rendered more fertile, a maximum rate of Rs. 1-8-0 is proposed.

18. It will be seen that the increase of annas proposed, is from 12 (the maximum rate on which the present assessment is based) to one rupee, which is equivalent by itself to an addition of 33 per cent ; but it is explained by Lieutenant-Colonel Francis that,

owing to new lands which have been held in excess of the assessed area having been increased and classified and the higher rate applied to them, the assessment will be increased to 53, instead of 33 per cent.

19. According to the statement embodied in paragraph 163, the amount of the proposed re-assessment exceeds the present assessment by Rs. 43,309, an addition of 57 per cent on the present assessment of the taluka. Still with this addition the average rate upon the whole culturable area will be only 7 annas 6 pies per acre.

20. This is moderate enough, it must be allowed, as an average rate, but I do not consider it the least too low for Indápur. With reference to existing prices, and probability, if not certainty, of their continuing as high as they are now for years, improved communications, new markets, and such like considerations, if the Indápur Taluka had an average rainfall which could be depended upon, be it more or be it less, the proposed rates might be pronounced too low for a thirty-years' settlement; but it must not be overlooked, when considering the question of rates, that Indápur is one of the most unfavourably-circumstanced of any of the talukas in the Deccan or Southern Mahrátta Country as regards its rainfall. In some parts of the taluka rain appears never to fall seasonably, and it is generally, when seasonable, scanty and precarious. Year after year lands are left unsown for want of moisture, and those that are sown produce next to nothing; failures of crops, more or less general and extensive, appear to be the rule, and a good, or even a fair, average harvest the exception.

21. Taking the above *facts* into consideration, and weighing them against the other considerations, the balance is, I submit, greatly in favour of very low rates of assessment. I might go further, and say the lowest that can be fixed without unnecessarily sacrificing revenue—if it is intended that the revenue should be realized according to the assessment—as far as I am in a position to judge I have no hesitation in offering it as my opinion that higher rates could not safely be proposed, and I would, therefore, respectfully recommend that Lieutenant-Colonel Francis' proposals be sanctioned.

22. The assessment of the well garden lands is noticed in paragraphs 174 to 178. Lieutenant-Colonel Francis considers that the time has come for discontinuing the extra cess, if not in all districts, as a general rule in drought-stricken districts like Indápur.

23. Lieutenant-Colonel Francis proposes, in lieu of the extra cess, a plan of assessment according to which the first class

Jerayet rate is to be applied to such lands irrespective of the rates assigned for Jerayet classification, and in this proposal I fully concur, and would respectfully recommend that its adoption be sanctioned, not exclusively for Indápur, but, as a rule, when the time for revising the survey assessment comes, in every district which has suffered, and continues to suffer, like Indápur, from drought, or a succession of unfavourable seasons.

24. As observed by Lieutenant-Colonel Francis in paragraph 176, it is almost impossible to overrate the importance of well cultivation in a drought-stricken district like Indápur, and it is, I respectfully submit, the duty of Government to afford every possible encouragement to it.

25. The remarks made by Lieutenant-Colonel Francis in paragraphs 179 and 180 appear to me to be very just, and they will, doubtless, be fully considered by Government. I see no objection to the adoption of the course recommended at the close of paragraph 180, viz., that "for a stipulated period," say pending the duration of the settlement, no addition shall be made to the local land revenue, one anna being the maximum amount leviable during the new lease.

26. As regards the duration of the proposed settlement, Lieutenant-Colonel Francis has, I am respectfully of opinion, satisfactorily shown that a permanent settlement is wholly inapplicable to a district like Indápur. I entirely concur in the views expressed by Lieutenant-Colonel Francis in paragraphs 181 to 185, and would beg to support his recommendation that the proposed revised assessment be declared unalterable for the term of thirty years.

I have the honour to be, &c.

J. W. HADOW,

Revenue Commissioner, S.D.

Camp Mahableshwar, 22nd May 1867.

No. 147 of 1867.

To E. P. DOWN, Esq.,

Collector of Poona.

Khandesh Districts, Camp Máheji, 12th February 1867.

SIR,—The thirty-years' lease of the Indápur Taluka as it formerly existed having expired with the past revenue year, I have

the honour to submit a report upon the revision of the settlement of the district.

2. Before entering upon the more immediate subject of my report, I shall endeavour to lay before you a brief history of the state of the district, and of its revenue administration generally, prior to the introduction of the Survey Settlement. The history of that measure will come next in order, and I shall then explain my own proposals for the re-assessment of the district.

PART I.—The State of the District and its Revenue Administration prior to the Survey Settlement.

3. The Tanká assessment fixed by Malik Ambar during the Mahomedan government of the Deccan is the first revenue measure of which any account has been retained. The Tanká, which is the jamá or total assessment of a village, was a cash rental, based, according to traditionary accounts, upon an estimate of a third share of its produce. The assessment was fixed in the gross, its apportionment to individual holdings or estates being left to the village community.

4. The Tanká continued for some time after the Mahrátta government was established, but was eventually superseded, in or about the year 1784-85, by what is generally known as the "Kamal" assessment. This assessment was grounded upon a classification and valuation of the land of each village. It would appear to have been undertaken partly with the view of ascertaining the general capabilities of the district, and thereby furnishing the State with a record of its own resources, though the increase of the public revenue was, doubtless, the main object of the measure.

5. From the different accounts of the state of the district at the period it seems to be generally established that the resources of the country had been considerably augmented since Malik Ambar's assessment was imposed. The predatory habits of the Mahrátas, and the plunder gathered by the Peishwa's army from other parts of India, tended mainly, no doubt, to bring about a more prosperous state of things. The depreciation in the value of money since the Mahomedan standard of assessment was fixed, is another cause which, no doubt, operated in producing a revision of the State's demands.

6. A revision under such circumstances was certainly justifiable, as the State might fairly claim some share of the general increase in wealth resulting from changes which its own policy had been mainly instrumental in bringing about. Unfortunately, however, the Mahrátta government overestimated the value of the per-

manent resources of the district, and pitched their assessment much higher than it should have been. The Kamál assessment for the whole district, as it then existed, amounted to about Rs. 2,22,800; whilst the Jamá of the Tanká, which it had superseded, was only Rs. 1,22,000. The total assessment of the district was consequently nearly doubled by this new measure.

7. The realization of this assessment being soon found impracticable by the officials, the plan of farming the revenues of the district was next resorted to. This led to the introduction of a system of levying extra cesses in excess of the standard assessment; that being the only means by which the farmer could obtain any profit. Many of the cesses thus imposed, were subsequently included in the accounts under the head of "Bábtis," and thus became an integral part of the State's demands.

8. The levy of these extra cesses, incursions of plundering armies, and a succession of bad seasons, had nearly depopulated the district, when, in about 1807-08, the Government endeavoured to re-establish villages by the introduction of a system of leases (Istawa) providing for a small annually-increasing rent, extended over nine

NOTE.—Kamál rates should, I think, be substituted for Tanká, as the latter had been superseded; but I have used the Revenue Commissioner's words.

years, when the Tanká rates were to be taken. This measure proved generally unsuccessful. A further term was then added to the leases; meanwhile the Mahrátta war broke out, and the Deccan was ceded to the British Government.

9. During our early administration of the district the revenue was generally collected under a system of Ukta and Kauli rates, the management and fixing of which was left almost entirely in the hands of the Patel and Kulkarni. The Istawa lease system of the former government was also adopted in some cases. No regular system was inaugurated, and the different settlements attempted, proved unsuccessful.

10. A succession of bad seasons supervening upon these imperfect arrangements, tended to complicate matters. Failure of crops and high rates rendered annual remissions necessary. Owing, however, to the corruption of the district and village establishment, by far the greater part of the sum intended as a relief to the ryots was appropriated to their own use by the native officials. This, added to the general disordered state of things, completed, as the Revenue Commissioner has expressed it, "the confusion of the village management."

11. It was thought that a regular survey and assessment would remedy these defects, and accordingly such a measure was inaugurated under Mr. Pringle. That officer's operations comprised

a field survey of all the cultivated and culturable lands of the village, accompanied with a regular classification of the soil. He prepared elaborate estimates of the produce of the different kinds of soil, and, after allowing for expenses of cultivation, a certain percentage of the remaining net produce was taken as the assessment of the land.

12. But Mr. Pringle's settlement, though fixed upon a system which at first sight appears to be the best practical way of arriving at an estimate of the capabilities of the soil, and thence deducing its assessable value, has nevertheless been admitted to have been an entire failure. The failure was due in some measure certainly to the faulty and dishonest manner in which the classification of the soil was carried out and the crop returns prepared. But, independently of this, I am persuaded that it is almost impossible to frame returns of the produce of a district having such an uncertain climate as Indápur. For three consecutive years in some parts a general failure of crops has been known. A bumper season follows perhaps, which again is followed by two or three years of more or less deficient returns. A fair average should, of course, embrace a series of these several years. I need hardly say the preparation of such returns for all kinds of soil—and Mr. Pringle's system proposed to fix the assessment on such data—is a work of time and labour which no man could reasonably expect to be able to carry through.

13. The causes of the failure of his system have, however, been fully described by the survey officers employed in the assessment of Indápur—Lieutenant (now Sir George) Wingate and Lieutenant Nash—from whose reports the following extracts have been taken :—

“The survey rates were fixed at fifty-five per cent of the net profit on land, and of this system the disproportion above alluded to appears to have been the natural effect. Assessing fields at a percentage of the net profit was, in fact, remunerating the cultivator, not in proportion to the value of the field on which he laboured. To show how unequally by this system people requiring the same funds for their support were remunerated, I have calculated, from the survey paper of thirteen villages in the Indápur Pergunna, the sums which, had the survey been conducted in other respects on right principles, would have been left with the respective holders of fields of the nine kinds of soils so differing in size as to require each an annual expense of 5 rupees for their proper cultivation. They are as follows :—

Lieut. Nash's Report.

1st Black.	2nd Black.	3rd Black.	1st Red.	2nd Red.	3rd Red.	1st Barad.	2nd Barad.	3rd Barad.
Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.
2 11 11	2 8 7	1 3 5	1 9 5	1 4 8	0 15 4	0 15 10	0 10 3	0 6 10

“The fair sum to have left with each of the owners of these fields, as calculated from the same papers, would have been somewhat more than one rupee.”

14. In commenting on these remarks Lieutenant Wingate observes—

“To afford a further illustration of the effect of these principles upon the survey assessment, I have compiled the following table from the papers of the village of Upla Budruk, in the Mádha Taluka, in which the assessment was fixed at 55 per cent of the net produce as estimated by Mr. Pringle’s assessors. Column No. 1 of the table gives the number of acres of each description of soil, which, according to their calculations, can be cultivated at an annual expense of 100 rupees. Column No. 2, the net produce per acre, and No. 3, 55 per cent of this, or the rate of assessment; No. 4, the amount of assessment upon the number of acres entered in Column No. 1, and No. 5, the balance of net produce or profit remaining to the cultivator. By inspecting the last-mentioned column it will be found that from 1st Black to 3rd Barad the profits of cultivation vary from Rs. 32-8-3 to Rs. 12-5-3, the expenses in every case being 100 rupees. The total amount of assessment upon the number of acres entered in column No. 1 of the table is Rs. 236-7-2, and the three last columns are entered to show how, under the supposition of this remaining the same, the rate should, in my opinion, have been adjusted to leave the profits of cultivation in all cases exactly equal.”

STATEMENT illustrative of the inequality of the Survey Rates in consequence of being a Percentage of the Net Produce, and showing how they might have been fixed so as to render the profit of cultivating every description of Land exactly equal.

No.	Names of Soil	Number of Acres capable of being cultivated at an annual expense of 100 Rupees.		Value of Net Produce or Rates of Assessment per Acre.	SURVEY RATES, &c.				PROPOSED RATES, &c.			
					55 per Cent of Net Produce, or Rate of Assessment per Acre.	Amount of Assessment on the Number of Acres in Col. No. 1.	Balance of Net Produce, being the Profit of Cultivation.	Proposed Rates of Assessment per Acre.	Amount of Assessment on the Number of Acres in Col. No. 1.	Balance of Net Produce, being the Profit of Cultivation.		
		No. 1.	No. 2.	No. 3.	No. 4.	No. 5.	No. 6.	No. 7.	No. 8.			
		Acres.	Guntas.	Annas.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	1st black	28	36	...	2 8 0	1 6 0	39 11 9	32 8 3	1 12 1	50 11 1	21 8 11	
2	2nd do.	29	15	...	1 15 3	1 1 3	31 10 9	25 11 2	1 3 6	35 13 0	21 8 11	
3	3rd do.	34	33	...	1 7 9	0 13 0	28 4 9	23 6 4	0 13 10	30 2 2	21 8 11	
4	1st red	29	13	...	2 0 6	1 1 9	32 8 6	27 0 7	1 4 9	38 0 2	21 8 11	
5	2nd do.	35	1	...	1 5 3	0 11 9	25 11 6	20 12 9	0 11 5	24 15 4	21 8 11	
6	3rd do.	40	29	...	0 14 4	0 7 9	19 11 3	16 12 5	0 5 10	14 14 9	21 8 11	
7	1st gravelly	40	14	...	1 2 1	0 10 0	25 3 6	20 6 1	0 9 7	24 0 8	21 8 11	
8	2nd do.	40	34	...	0 13 2	0 7 3	18 8 2	15 1 7	0 4 9	12 0 10	21 8 11	
9	3rd do.	43	33	...	0 10 0	0 5 6	15 1 0	12 5 8	0 2 2	5 13 4	21 8 11	
Total...		...	...	...	.....	.....	236 7 2	194 0 5	.....	236 7 4	194 0 3	

"There are, however, other sources of error in the survey assessment to which, with that already mentioned, must be attributed its failure, more than to any defects of execution. The chief of these consists in it being founded on an average of the prices of grain and the amount of collections during previous years, without a due consideration being given to the actual condition of the people, and to an investigation of the causes which during the years of the average had made these prices and collections stationary or fluctuating, advancing or declining. To adopt as a basis of assessment an average of past collections, was to admit that the previous settlement was not heavy as a whole, but merely required being properly apportioned, which the yearly-increasing poverty and wretchedness of the people, a declining cultivation, and a progressive fall in the price of grain, notwithstanding a diminished supply, all tended to disprove. The calculations, too, for fixing the survey assessment were made upon the supposition of the land being properly tilled, whereas there is, perhaps, not one field in ten in this collectorate that is so, or that commonly yields the quantity of produce estimated in the survey returns. These circumstances contributed to make the survey assessment high, while fixing it at a percentage of the net produce made it unequal; and to them may be attributed its failure rather than to the venality of the native establishment employed in carrying it into execution. These may have been bribed in numerous instances to effect a reduction of the rates, but this would have tended to secure the success, rather than involve the failure, of an assessment, and that they should systematically over-assess inferior and uncultivated lands without the prospect of gain, and at the risk of detection, appears to me very improbable. I have dwelt at this length upon the survey assessment at the risk of being thought tedious on a question not immediately bearing upon my subject, that by exposing the sources of error which, in my opinion, occasioned its failure, my superiors may be better able to form a correct estimate of the principles on which the present revision has been conducted."

15. According to the opinions of the officers here quoted, the failure of the settlement is attributable more to the faulty principle by which 55 per cent of the net produce was set apart as the basis of the assessment than to the malpractices of Mr. Pringle's native establishment. Both causes combined, no doubt, operated in bringing about the result, and for our present purposes it is immaterial which had the greater influence.

16. The defects of the settlement were early foreseen by the revenue officers. In the first year of its introduction the

Collector expressed great fears of its success. He reported that the Jamábandi, according to the rates, amounted to Rs. 91,589, of which only Rs. 42,299, or less than one-half, could be realized. In the following year the ryots refused to cultivate their fields according to the survey rates, and after local inquiry the Collector directed that no increases exceeding 25 per cent on the former assessment should be demanded. Afterwards it seems to have been ordered that for the year the new rates should be collected only in cases where they were lower than the old. This arrangement failed, and remissions had to be granted.

17. It was next sought to remedy the defects of the settlement by the adoption of a scale which provided that only a regulated portion of the increases due to that measure should be collected. It was also arranged that half the new assessment should be remitted in respect of lands which had been waste five years anterior to its introduction; and further, in cases where lands had been longer out of cultivation, that only a fourth of the assessment should be levied.

— 18. In summing up the result of these measures the Revenue Commissioner observes as follows :—

“ The prescribed assessment has thus fluctuated between the former rates and the new. It may be supposed that the former rates referred to some well-known standard of taxation. But this is not the case. They would be better described as the result of accident or temporary circumstances; for what was adopted as the basis was really the Ukti and Kauli rates (which are liable to fluctuate annually according to the state of the village, the means of ryots, and the vicissitudes of seasons) on which the lands happened to be let out in the year preceding the survey. In short, the rates have become so numerous and diversified, and the modifications applied to them so frequent, that I am satisfied the people have a very imperfect knowledge of the nature or amount of the rents they are called upon to pay.”

19. The native officials were not slow in taking advantage of this confused state of the revenue management. Great part of the remissions allowed for failure of crops was systematically appropriated to their own use, whilst by their agency a system of unauthorized collections was generally introduced throughout the district. This latter practice is said to have been carried to such an extent that in many cases the unauthorized exceeded the authorized collections of the village.

20. The Revenue Commissioner quotes a case in which the unauthorized collections amounted to Rs. 357 against the Government demand of Rs. 137, and another of Rs. 789 against Rs. 255. Speaking generally of the state of things in respect to remissions and unauthorized collections, that officer says :—" I firmly believe not one-half (the remission) has reached the ryots, and probably the portion of the actual collections that has been paid into the Treasury has not been much greater."

21. About this time also a grievous system of torture for the realization of revenue was being secretly carried out. Rumours of its existence had reached the revenue officers of the collectorate, and, consequent on the receipt of petitions charging the native officials of the district with inflicting personal violence upon certain individuals in extorting revenue, Mr. Elphinston, the First Assistant, was deputed by the Collector to make a formal inquiry into the matter.

22. Owing, however, to the suppression of evidence by the district officials, and, perhaps, to some extent to want of tact on the part of Mr. Elphinston, the inquiry resulted only in two Mahasuli peons employed in the collection of revenue being criminally convicted of certain acts of torture, and sentenced to a fine of 25 rupees each, or, in default, to suffer a month's imprisonment. The Mámlatdár was declared to be honourably acquitted of the charge of extortion, whilst four individuals were committed for trial at the sessions for giving false evidence against him.

23. Shortly after this, Mr. Goldsmid was appointed to the charge of Indápur for revenue as well as for other duties. On complaints of this system of torture being brought to his notice, a searching inquiry was instituted, which resulted in his bringing to light the system of disgraceful and cruel torture that was being practised upon the people of the district chiefly at the instigation of the Mámlatdár.

24. The record of these proceedings shows that twenty individuals, including the Mámlatdár and several district and village officials, were convicted of charges of torture, or of aiding and abetting the same, and sentenced to imprisonment for periods varying from one to seven years. The Mámlatdár's sentence was for nine years in the first instance, but it was afterwards commuted to seven.

25. Some of the acts of torture practised, are reported to be too disgusting to record. But the following, extracted from the Judge's proceedings in the trial of the cases, are instances of brutal

cruelty, such as it would scarcely be believed had been inflicted on human beings. In one instance a prisoner is charged with "forcing a man to stoop and hold his toes with pebbles under his feet, placing at the same time two stones, one on his neck and one on his loins, and compelling him to remain in the above position from morning until about midday." In another case the charge was "for compelling a man to stoop and hold his toes," and fastening him (spread eagle-fashion) with a cord to pegs. And in another "for pulling down Mankajee by the tuft of his hair from the raised ridge of earth near the Chowree of Bouree, beating him on the face, tearing his turban, and placing a stone on his head, and making him bear a stone on his head from daylight until 9 o'clock."

26. The following extract of the Judge's finding gives a full account of the circumstances of the case :—

"The eight cases of revenue abuses having been this day completed, the Assistant Judge proceeds to record the view he has taken of them severally. As, however, they were all caused by the same cause, they may be considered merely different parts of the same subject. A few general remarks, therefore, embracing the whole case, will prevent the necessity of the same remarks upon each individual charge.

"Upon June 14th, 1834, Mr. Baber, who was then Collector of Poona, wrote to the Acting Mámлатdár of Indápur, viz., prisoner Trimluck Gungadhur, and told him that there were outstanding balances in the district of Indápur amounting to Rs. 23,870-15-1, which, upon the receipt of the order, he was immediately to recover; that he was now only acting Mámлатdár, but if he did so he should be confirmed in the situation; and that if he made any report that the people under him did not give him every assistance they should be dismissed.

"The Mámлатdár very properly wrote back to say that the royts had had a hard year of it before, and Mr. John Burnett had accordingly allowed these balances to stand over, that the month of June was the worst month to come upon the royts for payments. In fact, the reply was in every respect most proper; it is dated (the Assistant Judge thinks) June 18th, 1834.

"This very proper remonstrance was never answered, and the Mámлатdár, actuated either by hope or fear, commenced the system of abuses which forms the subject of these trials."

27. It appears from these proceedings that the Judge considered the blame of these acts to be attributable in a great measure to the issue of the Collector's injudicious order to the Mámílatdár, making his promotion dependent on his success in collecting the outstanding balances. This opinion seems to have been fully concurred in by Government, and thereupon instructions were issued to all Collectors, enjoining them to take precautions to prevent the occurrence of such acts of cruelty.

28. But not content with the punishment of the perpetrators of these cruelties, Mr. Goldsmid made immediate inquiry as to the amount of revenue that had been extorted from the ryots by these proceedings, which resulted in his showing the sum of Rs. 8,863 to have been improperly levied, and he was at once permitted to refund it to the cultivators. The whole proceedings in the case will appear in the present day more like the incidents in a story from the Arabian Nights, than a chapter of events taken from the history of the revenue administration of a district.

29. There are still some Civilians in the country who took part in these proceedings. The present Commissioner in Sind, Mr. Mansfield, was employed in Indápur at the time, and the records show that he rendered good service in reforming the revenue administration of the district. There is also another distinguished officer who, in his early service, was associated with Mr. Goldsmid in his reformatory career in Indápur, and who, after filling the highest position in the Civil Service,* now presides over the Government of this Presidency.

30. The corrupt and demoralized state of the officials generally, combined with the confusion introduced into the accounts by the changes made in Mr. Pringle's assessment, told seriously upon the revenue of the district. Cultivation decreased, and, notwithstanding remissions, the outstanding balances were annually being augmented. These facts will be made apparent by an examination of the following statement, which exhibits the Jamábandi, remissions, collections, and outstanding balances for the ten years preceding the advent of the settlement :—

* Sir Bartle Frere, K.C.B., G.C.S.I.

Year.	Jamābandi.	Remissions.	Revenue collected.	Balance outstanding.
1826-27	79,197	12,810	63,212	3,175
1827-28	68,334	41,947	22,015	4,372
1828-29	74,688	232	60,843	13,613
1829-30	1,05,705	.....	21,297	84,408
1830-31	64,130	48,550	12,887	2,693
1831-32	73,200	52,124	20,803	273
1832-33	75,502	57,969	17,162	371
1833-34	83,079	.....	61,080	21,989
1834-35	70,932	6,207	61,082	3,643
1835-36	74,550	12,162	62,187	201
Total...	7,69,307	2,32,001	4,02,568	1,34,738*
Ten years' average ...	76,930	23,200	40,256	.....

31. On analyzing this return we find that, during the period referred to, the revenue of the district had in one year fallen to the small sum of Rs. 12,887, and in another (1832-33) it amounted to only a little above Rs. 17,000. For the ten years the average collections are Rs. 40,256, and the average annual remission amounts to Rs. 23,200, whilst the outstanding balance at the close of the period was Rs. 1,34,738.

32. It was at this crisis, with the district half depopulated by the effects of mismanagement and the unscrupulous rapacity of native officials—with a falling revenue and annually-decreasing cultivation—with heavy outstanding balances betokening the poverty of the people and the low state of its agricultural resources—that the late Mr. Goldsmid proceeded to inaugurate that system of survey settlement which has since formed the groundwork of the revenue administration of the entire Presidency.

33. It is interesting at the present time to notice the different schemes proposed. The first which assumed a definite shape was to take the old "Cháhur" as the standard for fixing the rates of assessment. This proposal emanated from Lieutenant Shortrede, who was employed at the time upon the duty of specially reporting upon Mr. Pringle's survey of the collectorate. "The kind of settlement," he explains, "which I would propose for the first year would be to let the best land at 60 rupees per Cháhur and the inferior at 50 or 40." This proposal was approved by the Revenue Commissioner, who, in submitting it to Government,

* Of this outstanding balance only Rs. 34,867 was collected, the remaining sum of Rs. 99,871 being entirely remitted in 1838.

observed as follows:—"By assessing the Cháhur the advantage of a ryotwar settlement would be secured to the people freed from the confusion in the accounts and facilities for abuse which appertain to the present system." The measure proposed may appear in the present day to have been somewhat crude; but, considering the state of the district at that period, it was clearly an improvement on the existing system of management, and in that light, therefore, the Revenue Commissioner's support of such a measure is accounted for. It afterwards received the sanction of Government, and orders were issued to carry out the plan as an experimental settlement for one year.

34. It is fortunate for Indápur, and perhaps for the Presidency generally, that Mr. Goldsmid was entrusted with the duty of carrying out this measure. He foresaw at once the defects of such a plan of settlement, and lost no time in reporting against its adoption. The promptness, indeed, with which he addressed himself to the cancelment of the orders, and the substitution of a different system, is characteristic of that energy of purpose which he displayed throughout his official career. "Last night," he says, "I had the honour of receiving your letter * * * directing me to take immediate steps for assessing the lands of Indápur in the manner recommended by the Revenue Commissioner and sanctioned by Government;" and he then proceeds to explain his views upon the subject.

35. The chief defect of the proposed system, is ascribed by Mr. Goldsmid to the circumstance of the "Cháhur" not being a definite measure of quantity. He also expresses some doubts "whether it was originally one of quality;" or, admitting that it were so, the integrity of the original divisions, he contends, was vitiated by the frauds practised in subdividing them into bigas. He then furnishes some practical illustrations of how unequal the assessment would be were it put upon the Cháhur.

36. Mr. Goldsmid next proceeds to explain that as the survey measurements of Indápur Taluka have been found to be correct, they should form the basis of the new assessment. Being strongly impressed, however, with the desirability of retaining old names and denominations familiar to the cultivating classes (which, indeed, was one of the chief reasons given by the Revenue Commissioner for the adoption of the Cháhur) he considered it would be objectionable to adopt the acres, guntas, and annas of Mr. Pringle's measurement, and proposed, therefore, to convert them into bigas of the area of the Konkan standard biga. This plan was approved of by Lieutenant Shortrede, and at his suggestion it

was arranged that the new biga should be called the Paká or Poona Biga.

37. The Collector and Revenue Commissioner approved of the abandonment of the Cháhur and the adoption of the acre as the basis of the new settlement. They disapproved, however, of the transmutation of the acre into biga as being no advantage, whilst it might have the effect of leading the cultivators to suppose that a new standard was about to be adopted. Government, concurring with the opinions of the two revenue officers, directed Mr. Pringle's measurements to be adopted, and they were accordingly utilized as the basis of the Indápúr settlement.

38. With regard to the assessment, Mr. Goldsmid proposed that in the first place every field should be gone over and its soil and situation carefully examined. With this and other statistical information before him he then proceeds to say :—" I would arrange the Jerayet, or unirrigated, land in three classes—Utam, Madhiam, and Kanist—and should thus be only following the course pursued with so much advantage by native governments in other zillahs. The land might, with reference to its class, be assessed

	<i>Scale 1st.</i>	
Utam	at 2 acres	per rupee.
Madhiam	at 3 do.	do.
Kanist	at 4 do.	do.

	<i>Scale 2nd.</i>	
Utam	at 3 acres	per rupee.
Madhiam	at 4 do.	do.
Kanist	at 5 do.	do.

ed according to either of the two scales noted in the margin. I should myself prefer the lower, as, with the higher, remissions, I am convinced, would be often necessary in this taluka, where rain is so scarce." He proposed to try his plan experimentally in ten villages, and report the results to Government for

confirmation, before informing the ryots of the rates. He also strongly urged that the settlement should be confirmed for ten years in place of one, as in the proposals regarding the adoption of the Cháhur.

39. These modifications of the original proposals submitted by Mr. Goldsmid were generally approved of by the Collector and Revenue Commissioner, both officers advocating the adoption of the lower of the two scales of rates proposed. The Collector also recorded his opinion, that the maximum rate should be fixed by Government, the apportionment of the remaining classes of rates being left to the settlement officer. This discussion regarding the rates of assessment is fully reviewed in the following extract of the Government letter on the subject :—

" On this head the Governor in Council accedes to the general opinion, that their determination must rest with the settling officer, and has no difficulty in confiding it to Mr. Goldsmid. The general principles by which he should be

governed in fixing the amount to be levied, may very satisfactorily be collected from the correspondence under consideration * * * The suggestion of Mr. Mills, that a maximum should be fixed by Government on the first soil of land, is the only one of that gentleman's valuable observations on this branch. The Governor in Council is inclined to dissent; there is no reason why Government should in any instance fetter the discretion of Mr. Goldsmid, whose means of judgment far exceed those of any other person, and who is perfectly able to avail himself of these means."

40. The imposition of an extra rate upon well garden lands formed part of Mr. Goldsmid's scheme. A lengthened correspondence occurred regarding the policy of this measure, the Revenue Commissioner supporting Mr. Goldsmid's view, and the Collector opposing it. Government, in passing their decision upon the question, observed thus:—"The arguments on which he (Mr. Goldsmid) grounds this proposal are, as you justly observe, very sensible, and they are further enforced by your authority; but it seems to have escaped your notice that Mr. Mills distinctly disapproves of the increase, and his reasoning in opposition to it is, in the Governor in Council's opinion, conclusive."

41. On receipt of these instructions Mr. Goldsmid was directed by the Revenue Commissioner to submit a further report upon the question of imposing an additional rate on garden land, and the inquiry resulted in his being permitted by Government to carry out his original plan. The taxation of well lands was not, however, first introduced by Mr. Goldsmid. It formed part of the old Mahratta system of assessment and of Mr. Pringle's also. I shall have occasion hereafter to remark at length upon this subject, but it seems expedient to record in this place that the plan of assessing well garden lands had not its origin with the Decan Survey Settlement.

42. There was an entire accord amongst the several officers concerned as to the advisability of adopting a decennial instead of an annual settlement, and Government in sanctioning the measure expressed their approval of it in the following terms:—

"On reconsidering this subject it occurs to the Governor in Council that the notion of an experimental settlement for a year involves a fallacy. The object of the experiment must be to ascertain, first, what is the average produce of the lands in cultivation; and, next, how far the ryots may by liberal terms be induced to cultivate more extensively. But these objects no twelve-months' experiment could possibly accomplish. With respect to the first, it is manifest that no single

year can be relied on as a test of the *average annual* product of lands. With respect to the other, it is equally plain that no terms, however liberal, can lead to extended cultivation under a lease of a single year. In short, the benefits to be expected from a decennial settlement depend precisely on the length of the term, and, therefore, no shorter term can afford any sample or specimens of them. The decennial term will itself be the best and the only experiment.

“To agree with the ryot for a low rent and then to grant him only a year’s holding, is, as Mr. Goldsmid justly observes, to sacrifice revenue without attaining the object of encouraging cultivation.”

43. It will probably be thought that I have been somewhat prolix in my explanations and quotations bearing upon the question of the form of settlement proposed for adoption in Indápur. But it has appeared to me that it would be impossible fully to appreciate the difficulties which the survey officers had to contend with in arriving at a judgment upon the point, unless all the circumstances that transpired were fully recapitulated. It has seemed equally desirable, too, that the views of the Government of the day upon the several proposals should be fully stated.

44. It will be seen from the foregoing remarks that the instructions committed to Mr. Goldsmid to carry out, comprised the following points :—

- 1st.—That the measurements of Mr. Pringle’s survey were to form the basis of the assessment.
- 2nd.—That a minute classification of all the lands of each village was to be made.
- 3rd.—That he was empowered to fix the assessment rates of the district.
- 4th.—That the settlement was to be considered decennial.

45. Great latitude was allowed Mr. Goldsmid in carrying out these instructions, and the sequel will show that, in the exercise of the discretionary power confided to him, considerable modifications were subsequently made in the plan originally proposed.

PART II.—*The Introduction of the Settlement, and its Results.*

46. As Mr. Goldsmid was about to enter upon the duties of carrying out the foregoing instructions, he was joined by Lieu-

tenant Wingate, who had been appointed specially to aid in the proposed settlement. Lieutenant Wingate soon displayed that ability and those peculiar qualifications for revenue and survey duties which marked his subsequent career. His first report on Indápur contains several suggestions for revenue reforms, many of which have subsequently been engrafted into our revenue administration system. His clear intellect and sound judgment, associated with Mr. Goldsmid's strong reformatory talents and energetic character, formed a combined measure of qualifications peculiarly well fitted for the important work entrusted to them.

47. They soon set themselves to work. What portion of the survey and assessment work was more particularly undertaken by each, does not appear from the records of their proceedings; but it is evident that both worked well and cordially together, and the success of their operations may, doubtless, in a great measure be attributed to this.

48. I think it better to allow Messrs. Goldsmid and Wingate to give an account of their own proceedings, and have, therefore, extracted the following paragraphs from Lieutenant Wingate's report on the Indápur settlement bearing upon this subject:—

“The accuracy of the measurement was tested by having a certain number of the fields of every village (marked off from the papers, by the European officers) re-measured by the kárkuns of the establishment, whose work was subsequently tested by the surveying officer, and accuracy ensured by the prompt infliction of punishment upon occasion of error or negligence on their parts being brought to light. On the result of this investigation, should the survey measurements

* Within 10 per cent of the truth. have been executed with a tolerable degree of accuracy, * they were retained and corrected when necessary, but when it appeared that

the errors were beyond reasonable limits, and likely to vitiate the assessment, the village was wholly re-measured. The necessity of making an entirely new classification of the soil, without reference to that executed at the time of the survey, was owing to the latter being made after no general standard; the particular classes of soil in one village (as described in the 77th paragraph of Lieutenant Shortrede's report) not corresponding with those bearing the same denomination in another, which must have increased greatly the difficulty of forming an effective check, if it did not render this altogether impracticable.

"In consequence of this defect in the survey classification Mr. Goldsmid determined to reject it altogether and re-classify the whole pergunna upon one general system, having reference solely to the natural productive qualities of the soil, and leaving wholly out of consideration extrinsic circumstances, such as vicinity to the village, command of water, &c., which, although carefully noted with the view of finally assisting in fixing the assessment, were not permitted to affect the classification. By this means the elements of the classification were reduced to a consideration of the natural fertility of the soil alone, which rendered the work comparatively simple, and enabled the European officer, after acquiring some practical knowledge of the different descriptions of soil usually met with, to become an effective check upon the kárkuns engaged in classifying the land."

49. The villages of the Kalas Division were first brought under settlement in 1836, and the remaining part of the district the following year. There is still, therefore, another year of the thirty-years' lease to run out in the latter case. It seems to be advisable to have the whole taluka brought under the revised rates at the same time. On this account, as well as for the other reasons which have been given in an official communication, I have deemed it expedient to defer the re-settlement of the Kalas Division till next year, when the whole district will be brought under the revised rates at the same time.

50. The taluka comprised 76 * Government villages in 1836.

* Half of one village But two villages belonging to it, which were was, however, held in held in Inam at that time as belonging to the Inam. Deshmukhi of the Satara Raja, have subsequently come under Government management, consequent on an exchange of lands made with the Raja, and were assessed in 1845. The half Inam village, which also formed part of the same Inam holding, has likewise been ceded, and was assessed also at the same time. In the early period, therefore, of the settlement lease and up to 1845 our revenue accounts will be for 74½ villages only.

51. But, although the settlement was partially introduced in 1836, no report upon it was submitted to Government till 1838, or till after a lapse of two years. During this interval the other part of the district had been also brought under the operation of the measure, and the result for the whole taluka was embodied in one report.

52. The original report was prepared by Lieutenant Nash, who was appointed to the survey in 1836, and had taken part in the operations carried out in the principal, or Mámlatdár's, divi-

sion of the taluka. His report is reviewed by Lieutenant Wingate and then forwarded to the Collector, who submits the correspondence to the Revenue Commissioner with his opinion; and the latter transmits it to Government with his own remarks upon the whole question. Final orders upon the papers were eventually issued at the end of 1838, the letter being dated the 31st of December. All the correspondence referred to above is annexed, and will, doubtless, be read with interest, as showing the opinions of the day upon a measure which has since worked such great results.

53. According to Mr. Goldsmid's original proposals, the classification of soil was to be carried out upon the rough plan of having three or four classes, as followed in the old native plan of classifying land. It was found, however, on attempting to apply such a system, that it would be far too rough to effect an equable distribution of assessment. Upon this, therefore, Messrs. Goldsmid and Wingate devised the plan of arranging the soils under three main divisions according to colour, each division being subdivided into three different grades or classes, thus making nine classes in all. A scale of values was assigned to the several classes thus formed, 12 annas being the highest and 2 the lowest rate.

54. The Collector and Revenue Commissioner, concurring in the reasons given by the survey officers for this modification of the proposals originally made, expressed their approval of the system of classification adopted; but Government, in reviewing this part of the operations, observe as follows:—"The rates of these nine classes are said to have been derived from local inquiry and the experience of qualified persons, without any very minute investigation into actual produce or actual expenditure. The applicability of such rates must entirely depend on the degrees in which the framers of them were qualified for the difficult and delicate task of preparing them. There is no test to which they can be subjected, except that of experiment for a fair series of years." But, though considering the information on this point defective, Government nevertheless, with a generous confidence in the officers employed, did not hesitate in according their sanction to this part of the plan of operations.

55. It appears from the remarks upon this subject that Government did not exactly understand how the classification of the soil had been applied to the assessment of the land. They seemed to think that extrinsic circumstances affecting the value of land, such as roads, markets, &c., should have been combined with the classification valuations, and imagined that Messrs. Wingate and Nash had overlooked these considerations.

56. It is not surprising that there should at first have been some misunderstanding of the principles on which the survey officers had proceeded; but as regards the point under discussion, Lieutenant Wingate had been careful in explaining that these extrinsic circumstances, though disregarded in the classification, "have been carefully noted with the view of finally assisting in fixing the assessment." The misconception of the Survey officers' proceedings seems, however, to be attributable to the circumstance of Government not understanding that the value of these extrinsic circumstances was considered and adjusted by a subsequent process, viz., in the fixing of the rates, which *was then*, and *is still*, an operation apart from the classification of the soil.

57. The Collector, Mr. Mills, considered both the maximum and minimum rates to be extremely low compared with the Mámul rates, but at the same time expressed his opinion that they were as high as they ought to be, considering the depressed condition of the ryots. He then proceeds to argue that the present state of Indápur is fictitious to a certain extent, as the low assessment had attracted ryots from neighbouring states and from our highly-assessed districts. He contends, therefore, that as the same low rates of assessment become extended throughout the collectorate generally, the fugitive ryots will return to their paternal fields; consequently that the increase of cultivation which had taken place during the two years since the settlement was introduced is temporary only.

58. These objections were answered in part by the Revenue Commissioner, Mr. Williamson: "As to the state of the district being fictitious," he observes, "this is true in part, if Mr. Mills meant that it is flourishing in comparison with other districts." A complete *exposé*, however, of the incorrectness of the Collector's statements is to be found in a report from Lieutenant Wingate written subsequently to the issue of the orders on the settlement.

59. Referring to the extension of cultivation being said to be due to the influx of ryots from other districts, Lieutenant Wingate observes: "Were the greater part of the newly-taken up land in Indápur actually found to be the consequence of emigration, this would form no valid objection to the new settlements, but it would materially weaken our anticipation of like immediate benefits resulting from the extension of similar settlements to other districts, and on this account the determination of the facts of the case becomes a question of importance. The information contained in the returns before me fortunately admits of this being done in the most conclusive manner, and it will prove a source of satisfaction to the Honourable the Governor to know that the now apparently flourishing condition of Indápur is due to no adventitious circum-

stances peculiar to that taluka, but simply to the reduction and equalization of assessment effected by the new settlement, and, therefore, that there is the fairest promise of like extensive benefits attending the introduction of similar settlements throughout the Deccan."

60. Lieutenant Wingate then submits certain returns received from the Kumavisdar of the district, showing the number of new settlers or families who had emigrated to Indápur since the commencement of the settlement. He afterwards sums up the result detailed in these statements in the following terms:—"It appears, then, that of the vast extension of cultivation that has taken place in Indápur subsequent to the commencement of the operations for the revision of its assessment, 3,308 acres 16 guntas only are to be ascribed to new settlers and foreign sources of every description, whilst the whole of the balance, amounting to no less than 67,853 acres 18 guntas, has been effected by the exertions of its old inhabitants." The Collector's statement as to the causes to which the spread of cultivation was ascribable, was thus shown to be incorrect, whilst subsequent events have abundantly proved the correctness of Lieutenant Wingate's views, thus early expressed, upon the general effect of the settlement.

61. In reviewing the remarks upon the assessment, Government observe:—"The question is not whether it is low enough, but whether it is not too low." The results of the measure, as shown in the increased revenue collections in 1836-37 and 1837-38, are admitted to be satisfactory, but Government seemed disposed to think, with Mr. Mills, that the increase in cultivation was attributable to some extent to ryots being drawn to Indápur from our neighbouring districts by the lowness of the new assessment. Subsequently, however, on receipt of Lieutenant Wingate's letter, alluded to above, the results of the settlement were pronounced to be highly satisfactory.

62. In disposing of the question affecting the manner adopted for assessing well Bagayet lands, Government agree with the Revenue Commissioner that Mr. Mills had misunderstood the orders of the Honourable the Court of Directors, directing that "land should be assessed according to its capability, and not according to its produce," in quoting them as prohibitory of an assessment being placed upon Bagayet land. They then observed:—"The capability of the land depends as much on the facility of irrigation and local peculiarities as it does on the colour and depth and other qualities of the soil. The principle, therefore, on which Bagayet is assessed at higher rates than Jerayet, is one which must be admitted generally." They next proceed to consider whether

it would not be expedient to suspend the operation of the principle in a district where water is deficient like Indápur, and, finally, dispose of the whole question in the following terms :—
 “Your predecessor has stated his opinion that the rates fixed are low, and that the country is well able to bear them. The Engineer officers seem of the same opinion, and the Honourable the Governor in Council, therefore, considers it unnecessary to direct any change to be introduced.”

63. The last, but perhaps the most important, point of the report upon which a decision had to be passed, was in respect to the duration of the settlement lease, whether it should be for ten years, as originally sanctioned and strongly recommended by the Collector, or whether it should be for thirty years, as proposed by Lieutenant Wingate and advocated by the Revenue Commissioner. The decision was in favour of the ten-years' lease, and I think it right to quote, *in extenso*, the arguments advanced by Government in arriving at this decision :—

“The period during which the present survey and assessment is to be secured without enhancement to the ryots, is next to be considered. Lieutenant Wingate is disposed (para. 17) to a permanent settlement, or, at least, to one of thirty-years' duration, instead of the term, at present fixed, of ten years. This reasoning is of a general nature applicable to the general question, whether a permanent is not, *cæteris paribus*, preferable to a temporary settlement. Your predecessor, I am instructed to state, is a strong advocate for permanency, while Mr. Mills argues on the other side, and it must be admitted that his arguments are weighty and deserving of serious consideration.

“It must not be forgotten that the very causes which have been cited as the grounds for the present measure are still in full operation. The price of grain is still falling, and it is impossible to say whether the average of the next ten years may not be as much below that of the last, as that was of the ten years preceding. Where there is but one staple produce in the country, as is unfortunately the case in these districts, and that staple grain, there is far more probability of such a result than in a country producing articles of export or for manufacture within it, even though the value of the precious metals should remain stationary. On the other hand it is impossible to foretell what may be the result of the continuance of our rule and of those measures for the improvement of the country and of the condition of the people which we are gradually introducing.

" Added to this is the consideration that the present is but an isolated experiment. The extension to the whole of the Deccan of the same measures and the same rates of assessment as those introduced into Indápur may, the Governor in Council conceives, be productive of results which will materially affect the now apparently flourishing condition of that taluka. Enjoying now advantages which are confined to it alone, it is not to be expected that the elevation of all the surrounding districts towards its level will not be attended with some corresponding depression of Indápur. The height to which it has been raised, may prove rather relative than positive, and, if so, an adherence to the present measure as a permanent settlement may produce the very evils which it is so desirable to avoid. Numerous failures ought, moreover, to lead us to hesitate before placing ourselves in a position from which we cannot retrace our steps. It is very true, as Mr. Williamson argues, that by fixing the present as maximum rates we can always step forward to relieve the agricultural classes by further reductions; but the present rates have not, it must be confessed, been fixed on so perfect and decisive a principle as would justify Government in limiting its demand on the land to them under every change of circumstance to which the country can by any possibility be liable.

" The Governor in Council, therefore, conceives that it would be preferable to adhere to the term-first fixed of ten years, say from the commencement of the present season 1838-39. Assuming that the two preceding years have been years of probation, the revision having taken place but partially in 1836-37, and having been extended throughout the pergunna in 1837-38, there can be no objection to declare the intention of Government, at the expiration of this period to continue the settlement for a further term, should the beneficial effects expected from it be found to have resulted."

64. The question of the expediency of granting thirty-years' leases was soon again brought before Government by Lieutenant Wingate, and, in re-considering the arguments in its favour advanced by that officer, it was eventually decided, in 1838, that the settlement already introduced, as well as future ones, should, as a rule, be considered fixed for thirty years.

65. With the exception of the mention of a 12-anna rate in Lieutenant Wingate's report, there appears to be no other allusion in the official correspondence to the maximum rate fixed for the district. I find, however, from the Mahráthi records, that the same

rate was applied throughout in the villages of the Kalas Division, as well as in those settled subsequently in 1837.

66. It is difficult to make out the amount of reduction resulting from the immediate application of the new rates. According to the statement given in the report, Mr. Pringle's assessment on the whole district amounted to Rs. 2,03,000, whilst the new Survey

* Is also entered in Jamá is stated in round numbers to be the report as Rs. Rs. 84,000.* The difference between these 83,818.

two assessments is Rs. 1,19,000; but as these statements include the assessment of the waste as well as of the cultivated land of the district, they do not show correctly the actual reduction made at the introduction of the settlement. No comparative statement showing the immediate effect of the measure upon the cultivated area seems to have been prepared at the time. This omission is probably attributable to the confused state of the accounts caused by the many changes made in Mr. Pringle's rates, by which, as before explained, the realization of a considerable part of his assessment had been foregone. The fairest way, perhaps, of showing the immediate effect of the measure, is to compare the Jamábandi fixed for the year preceding the settlement with that of the settlement year, which gives the following result:—

	Jamábandi.	Remission and Outstanding Balances.	Realization.
Year 1836-37 ...	99,030	30,240	68,790
Do. 1837-38 ...	72,791	4,193	68,598
	26,239	26,047	192

67. According to this statement the reduction in the Jamábandi of the two years here compared, amounted to 26 per cent. This, however, can be regarded only as an approximate estimate of the actual demand upon the land under the two settlements, as the temporary reductions made in Mr. Pringle's assessment are involved in the account.

68. The settlement was followed by an immediate extension of cultivation. The extract of Lieutenant Wingate's letter, given in a preceding para., shows that the large extent of 67,853 acres of waste was brought under tillage during the first two years of its operation, and cultivation kept steadily increasing annually up to 1840-41, when the total area of the waste was comprised under the small extent of 5,160 acres. The revenue of this year amounted to Rs. 76,192, whilst the remissions given (Rs. 905) bore the small proportion of about $1\frac{1}{4}$ per cent on the whole demand.

69. A slight check to cultivation set in from this period, and owing to the occurrence of two consecutive bad seasons (1844-45 and 1845-46) the waste during the latter year had again increased to 24,550 acres, whilst the remissions given were above 50,000; the revenue actually collected being only 22,770, or about one third of the demand. This brings us to the end of the first decennial period of the lease.

70. From the results here detailed I think we may infer that the great fall in the revenue, accompanied with an extensive decline in cultivation which took place in the two last years, is attributable to the ryots having taken up more land than they had the means of cultivating properly. They were unable to meet the Government demand on the occurrence of the first bad season, and a second following immediately upon it called for remissions on an extensive scale. So far, therefore, as we can form an opinion from these results, the assessment to this date may be said to have been quite as high as the people could afford to pay regularly.

* *Ten years' average.*
Under Settlement Rs. 65,220
Prior to do. " 40,256

Rs. 24,964

The average realizations of the ten years show an increase certainly of nearly Rs. 25,000 * over and above the average of the ten years preceding the introduction of the settlement; but then, again, the remission in the last year, as above mentioned, exceeded Rs. 50,000.

71. During the first five or six years of the next decennial series, commencing with 1846-47, cultivation was somewhat unsteady, the extent of the waste having ranged from 24 to 11,000 acres. It then took a fresh start, and in 1855-56, the last year of this decennial series, the total extent of unoccupied land was reduced to 1,300 acres.

72. The collections were much more regular during this period, and remissions, with the exception of two years, when they amounted to Rs. 2,700 and Rs. 3,900 respectively, had ceased almost entirely. They were quite nominal during the last two years, being, respectively, only Rs. 11 and 18. The average annual realizations for the period amount to about Rs. 77,000.

73. The almost entire cessation of remissions during this period may be taken as a certain indication that the cultivators' resources had materially improved. They could now pay their assessment in indifferent as well as in good seasons for the annual Jamābandi reports of the district show that there were several such seasons during the period referred to. The gross revenue payable for the ten years amounts to Rs. 7,79,194, which

was all realized with the exception of the small sum of Rs. 8,655, thus showing that the collections were only a little more than 1 per cent less than the full demand.

74. This brings down our review of the settlement to the last ten years of the lease, embracing the past year of 1865-66. The whole district may be said to have been regularly under cultivation during this period, the highest return of waste in any year being only 1,176 acres. The accounts of the past year show an extent of 930 acres under the head of waste; but this return includes some tracts of assessed gairan made over to the villagers as free grazing lands, but which, owing to their bearing an assessment, have been included under the waste. But with the area unduly increased by this mode of account, the waste bears the infinitesimal proportion of $\frac{1}{3}$ per cent to the total area of the district.

75. The revenue returns for the period are, perhaps, even more satisfactory. Out of the large amount of Rs. 8,30,545, which is the aggregate revenue demand for the ten years, the sum of only 61 rupees had to be foregone.

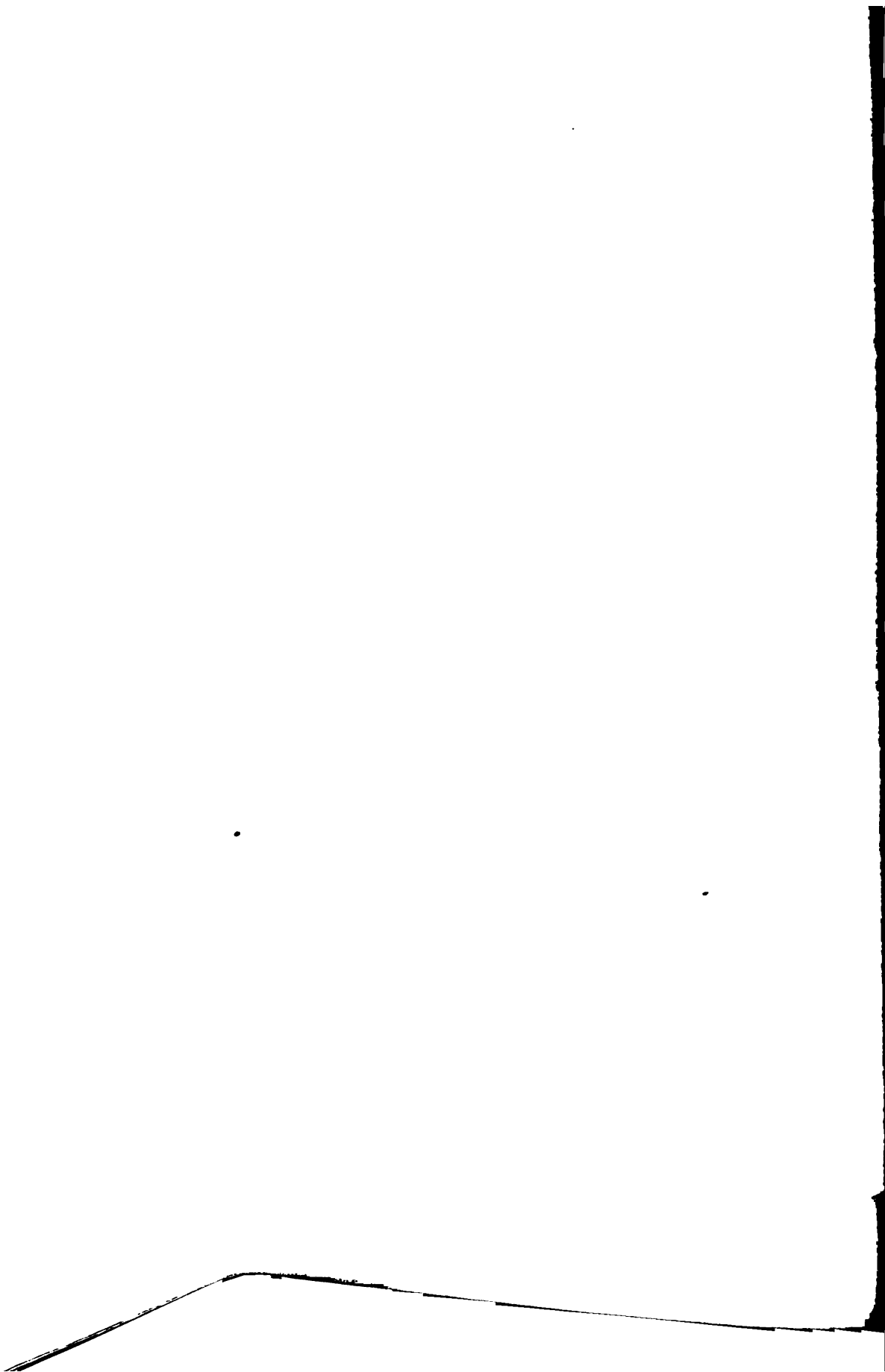
76. The following statement comprises a summary of the several results explained in the preceding paragraphs:—

	AVERAGE ANNUAL			Collections show an Increase on average of ten years' preceding Settlement.	
	Jamābandi Settlement.	Remissions.	Collections.		
	Rs.	Rs.	Rs.	Rs.	Percentage.
First decennial period ...	77,443	12,223	65,220	24,964	62
* Second ditto ...	77,919	865	77,054	36,798	91
* Third ditto ...	83,054	6	83,048	42,792	106
General average of the 30 years ...	79,472	4,365	75,107	34,851	86

These results abundantly prove the success of the settlement as a revenue measure. There is no district in India probably, not

* NOTE.—Five and six per cent, respectively, should be deducted from the revenues of these periods as a set-off for the collections from two lapsed villages not included in the ten years' average preceding settlement.





excluding even the provinces under the permanent settlement, which can show the annual collection of a revenue of above Rs. 80,000, subject for the period of ten years to a reduction of only 6 rupees per annum for remissions, outstanding balances and contingencies of all kinds.

77. But the settlement would have been comparatively of but little benefit to the cultivators if it had not been accompanied with measures for developing the resources of the district. Foreseeing this, the survey officers turned their attention at once to this subject. The opening of roads and devising improved means of transit were the primary matters of consideration. Amongst the useful improvements projected at this time, the construction of a new description of light cart proved a measure of the greatest importance.

78. In a speech delivered at one of the debates upon the Survey Bill, His Excellency Sir Bartle Frere has given an interesting description of the proceedings of the survey officers at this period. Speaking of the state of the Poona and Sholápur districts he observes—

“ Beyond Poona, carts were then very rarely seen ; in five months he remembered seeing only three carts in the districts between Poona and Sholápur, and these were brought from some Madras station. The only indigenous cart-wheels were at that time mere discs of stone ; the carts were large lumbering contrivances, and remained as heirlooms in families for generations. They were so heavy that it took eight or ten bullocks to draw them when loaded. They were not used for the carriage of ordinary produce, but only for carting manure to the fields. Now the first step towards improving the physical condition of an agricultural people in a low state of civilization is to give them increased facilities of communication. Lieutenants Wingate and Gaisford early apprehended this fact, and applied themselves to increase the facilities of transit in the Deccan. They had at first very small means at their disposal for the attainment of this object. The Government at first gave Lieutenant Wingate small sums, often as low as Rs. 5 per mile, for the improvement of roads. Little could, of course, be done for such an amount beyond removing the most serious impediments to wheeled traffic along existing tracks, but even this was a great boon to the country. Lieutenant Gaisford then applied himself to improve the country cart. The ordinary Deccan cart in its present form was the result of his labours, and it would be difficult to convey to any one who had not witnessed it, an

adequate notion of the amount of time, trouble, thought, and contrivance which were applied to invent a cart which should meet all the conditions required. It was to be as light and cheap as possible, and yet strong enough to be used in a stony country, where roads were almost unknown, and where artificers capable of repairing the most simple wheeled vehicle were often not to be found within fifty miles.

“Lieutenant Gaisford set up a manufactory for these carts at Temburni in the Sholápur Districts, and there he not only made carts but trained artificers from the villages around to repair them. At first it was difficult to find any one who would buy the carts, even at cost price, except as a favour; now they have entirely replaced, not only the old carts with stone wheels, but the Brinjari bullocks, which formerly did the whole carrying work of the country. And the carts have in their turn helped the improvement of old roads and the opening of new lines of communication. If the survey had conferred no other benefits on the country than by contributing, as they had done, towards the formation of good roads and a good description of wheeled carriage, it would have more than repaid all the expenses that had been incurred on account of it.”

79. But besides the views of Government officers regarding the benefits conferred upon the Poona Districts by the survey settlement, I am glad to be able to quote the opinion on this subject of that talented public servant, the late Professor Green, who, as the special correspondent of the *Bombay Gazette*, undertook in 1852 the work of reviewing the whole history and progress of the survey settlements from their first introduction up to that date. All the Government records containing any information upon the subject were placed at his disposal. He was also furnished with statements exhibiting the working of the settlement in the several districts to which the measure had been extended. Every facility, indeed, for elucidation of the subject, as he readily admits, was placed at his disposal.

80. Mr. Green's review was afterwards published in the form of a pamphlet, entitled “The Deccan Ryots and their Land Tenure.” After showing the financial effects of the settlement, he sums up the general results of the measure in the following terms:—“And if we conceive the problem proposed to have been to show that equalized and greatly reduced rates, with a liberal and fixed tenure, would lead to an increase of cultivation—an increase so extensive as completely to compensate the Government for its large remissions of revenue—we must admit that the extreme

liberality of the settlement, and the skill and care with which it has been conducted, have been rewarded by the most entire success. If we enter upon the much larger question of the general progress of the people in industry and wealth, then, very satisfactory as this increase in agricultural industry is, we shall still evidently require to seek out answers to the three remaining questions in the list with which we concluded our fifth article."

81. The following are the questions referred to above:—

2nd.—Has there been a corresponding increase in other branches of production for the same market?

3rd.—What is the increase of exports from the districts to which the new settlement has been introduced?

4th.—What, since the introduction of the new settlement, has been the history of prices in the district?

82. Mr. Green seems to have been strongly impressed with the belief that, low as the assessment was, it would still be found that the increased production consequent on the spread of cultivation, which had everywhere followed the settlement, would so glut the market that the fixed money payment would be found too heavy for the cultivators to meet. Referring to this subject he observes—

"It is altogether impossible that a people raising merely bulky and coarse agricultural produce should ever be able to pay a money revenue of any amount, and not only so, but they themselves, however liberally treated, can never be otherwise than wretchedly poor—in favourable seasons living, perhaps, in rude and coarse abundance, but reduced to poverty and distress at the occurrence of every unfavourable one."

83. And again, in reference to the same subject, he says—

"The one point to bring out, is the importance, both to the Government and the people, of the production of exports. The simplest change which could be brought about—the variety of industry which, as resembling most nearly what he already practises, the ryot would most easily fall into—is the raising of commodities for the foreign market from the soil. The Hindu is now known to be much more docile than was formerly believed, and we cannot help thinking that something like the agricultural schools, model farms, and itinerant agricultural teaching which have lately been doing so much good in Ireland, some adaptation of them suitable to India would not be found beyond the power of our Revenue Secretary and Revenue Survey officers to bring into existence.

The successful introduction of an export which should bring money into the province, and raise general prices to the extent of only one shilling on each acre of revenue produce, would be a second boon almost as great as that of the settlement itself, and would richly pay for much unsuccessful, or partially successful, previous experimenting. We do not think that any unfavourable augury is to be drawn from the little success which has attended some of the ill-conceived experiments to improve the products of the province which have already been made. Where the Grant Medical College, the Elphinstone Institution, and the Poona College succeed, we do not see why an agricultural school, if attempted with all the light on the subject which may now be obtained from home, need be under much apprehension of failure."

84. Mr. Green finally sums up the result of his inquiries in the following manner :—

" 1st.—The reduced rates appear almost everywhere to be followed by a rush on the land, and far more land is taken up than the ryots have properly capital for, leading, as a necessary consequence, to a great deal of very slovenly cultivation.

" 2nd.—There occurs subsequently, in almost every instance, a period of reaction. Cultivation carried on without sufficient capital exhausts the soil, and a time usually arrives when the land reported in the annual revenue returns as thrown up during the year from 'poverty and exhaustion'—that is to say, from the poverty of the ryots and exhaustion of the soil—to which may, perhaps, be added, though this is less certain, from the discouragement arising from glutted markets, exceeds the new land taken into cultivation during the same year.

" 3rd.—This reaction—this unfavourable balance of lands thrown up over new lands taken into cultivation—is in no case very important in amount; the gross produce, in spite of the imperfect tillage, being, from the greater breadth of land under cultivation, decidedly greater. Agricultural capital does everywhere on the whole increase; as do also, although (except, perhaps, in Dharwar) very much more slowly than could be wished, the exports which are to relieve the overstocked markets.

" 4th.—In the best districts some improvement is perceptible in the style of agriculture and in the implements in use among the people, the result of increased means and of

an increase of independent feeling and energy on the part of the ryot. We have already noticed the successful introduction of New Orleans cotton, and of a modification of an American saw-gin; and we may here add to them the rapidly-increasing number of convenient light, two-wheeled, bullock carts—a conveyance introduced into these provinces by our revenue officers. The only collectorate from which we have been able to obtain returns under this head is the Sholápur one; and for that district the statement is as follows:—

1834-35, number of carts in the district.....	430
1846, do. do.	1,907
By last returns, do. do.	2,643

“ Also in Karmála, a taluka previously included in the Nagar Collectorate, but now combined with Sholápur—

1846, number of carts in the district	391
By last returns, do. do.	983

“ 5th.—There is, on the other hand, everywhere a lamentable amount of indebtedness, and of a thralldom to money-lenders most depressing in its effects on the ryots’ energies. But this, again, is certainly diminishing in the best districts, and, perhaps, also very slowly in the others.

“ 6th.—Although whoever sets himself to look for pauperism and misery in the province may find quite enough of them to excite the most painful feelings in him, and although the 5 shillings an acre of returns from the land, and the shilling or 15 pence of rent, tell a most sorrowful tale of wretched unskill, unenergy, and unproductiveness generally, and cry aloud to us to do whatever may be in our power to increase the intelligence and to raise the industrial character of the people, yet, leaving individual cases, and perhaps peculiarly unfortunate talukas, and looking to the result in the mass, there are certainly quite unmistakeable indications of the effect that the tide is slowly turning. We have already stated many of these, and will only here refer our readers again to the rapidly-increasing exports and imports, and especially to the large and growing absorption of silver and copper—a fact which can only, we believe, be explained by supposing that in some of our districts silver ornaments and copper vessels—the indisputable signs of growing prosperity in a Hindu community—are decidedly on the increase.”

85. Captain Wingate, who was in regular correspondence with Mr. Green whilst preparing the review, considers his sum-

ming up of the results of the measure to be not so favourable to the survey as the actual state of the districts would indicate. The following remarks are extracted from one of Captain Wingate's letters to Mr. Green upon the subject :—

“ I am quite at one with your other critics as to the perfect fairness of your whole representation, and your summing up agrees in the main with my own views, though considerably less favourable to the survey. The following suggestions will explain the points on which I am at all doubtful of the validity of your results. I will take your six paragraphs in order :—

“ 1st.—The deficiency of capital may have been compensated by increased industry, and the evidence seems to show that it was so to a considerable extent. The slovenly cultivation, referred to under this head, is not, I think, proved, unless it refer to the new land taken into cultivation immediately following the introduction of the new settlement.

“ 2nd.—I am not satisfied that cultivation, carried on without sufficient capital, exhausts the soil. It is not, in my opinion, the want of capital so much as a bad style of farming that exhausts the land. It is continued cropping without manure that does the evil, and the greater the capital employed in this style of farming, the more rapidly will the exhaustion proceed, because the heavier will be the crops taken off without anything being given to the soil in return.

“ 3rd.—The remarks on 1st paragraph apply with greater force to this. I am not aware of anything in the evidence that supports the conclusion that, after the reaction, the land in cultivation is more imperfectly tilled than before the settlement; this is a point to be established by testimony more than by statistics. Frere's account of Indápur and my own observation, if not overbalanced by the evidence of equally competent witnesses, lead, I think, to the conclusion that improved tillage is a general result of the survey settlements, and, consequently, that a gross produce has been increased by this as well as by an extension of cultivation. A further inference from this would be, that agricultural capital increases not slowly but rapidly. Without having seen your appendix on prices I am not in a position to offer an opinion on your conclusion, that the markets are overstocked. Prices in this country are ultimately dependent on the necessity of exporting enough to meet our home charges, and this will probably always keep them at a low standard.

"4th.—The remarks on the improvements in tillage already given, apply also here. I may as well mention in this place that I greatly understated the number of saw-gins sold to natives in this collectorate (Dharwar) in a former letter. I have now obtained from Mr. Blount, the Superintendent of Cotton Experiments in this province, the following information as to the number, size, and price of gins sold in this collectorate up to the present time, which may be relied on as correct:—

"Total number of gins sold—192.* Price of the whole Rs. 19,305.

"The first sales were made in 1848, so that in four years the cotton-dealers of this collectorate have invested 20,000 rupees in the purchase of these machines. This is, I think, a fact worth recording, and I wish you could manage to substitute it for the former incorrect allusion to the number sold.

"5th.—I agree entirely with you in regard to this head. Have you noticed a sad illustration of its correctness in a report published in the *Bombay Gazette* of 6th instant, of a village money-lender in the Sholápur Collectorate having been murdered by some of his debtors, under circumstances that give strong grounds for suspecting that the whole body of villagers approved of the deed? This casual withdrawal of the curtain for a moment discloses a state of things quite appalling, if we consider the case, as it is to be feared we must, as a result of the general relations which our administration of civil justice has brought about between debtor and creditor in agricultural villages.

"6th.—I question the propriety of the use of the word 'pauperism' in the paragraph, and doubt if any inquiry would discover anywhere in the surveyed districts the existence of what is termed pauperism in Europe. I understand the word to refer to a state of things in which the able-bodied and willing to work can find no work, and would starve but for the aid of others. I cannot recollect having ever met with this in any of the surveyed districts, and should say that pauperism is unknown in them all. Pauper cultivators, in the phraseology of revenue reports, are to be met with, but these are bankrupt farmers, and they would have no difficulty in finding work as labourers. If you refer to the latter, it would be desirable, I think, to explain the sense in which you use the word.

* NOTE.—Of these, five were purchased by European dealers and the rest by natives.

"With these few reservations your conclusions seem to me to be as sound as the whole tone of your review is eminently fair and impartial."

86. These extracts of Captain Wingate's letter seem to me to furnish satisfactory proof of Mr. Green's summing up being scarcely so fair towards the survey settlement as the state of the district would at that time indicate. It is exceedingly difficult to form an accurate estimate of the condition of any class of people merely from statistical and oral evidence unchecked by personal observation; and Mr. Green was placed in this position, as I believe he never had an opportunity of visiting the interior of any of the Deccan districts.

87. Captain Wingate, on the other hand, speaks from his own personal observation, and he also alludes to some notes upon the state of the district drawn up by Mr. Frere* from observations in a tour made through the district about this time. No one could well be better qualified to judge of the state of this district than these officers, who had resided there almost entirely for the year or two preceding the introduction of the settlement. Carrying away with them a lively recollection of the effects of the previous mismanagement, they would naturally perceive at a glance any important changes which had taken place in the interval between their first and second visits to the district.

* Our present Governor Sir Bartle Frere, G.C.S.I. and K.C.B.

88. But, deferring to Mr. Green's judgment, we find that he even admits that "improvement is perceptible in the style of agriculture and in the implements in use among the people—the result of increased means, and of an increase of independent feeling and energy on the part of the ryot." And, again, he says, "leaving individual cases and, perhaps, peculiarly unfortunate talukas, and looking to the result in the mass, there are certainly unmistakeable indications to the effect that the tide is slowly turning."

89. It seems to me, then, to be fully established that up to this time a considerable improvement had taken place in the condition of the people since the settlement had been in operation. Both Captain Wingate and Mr. Green are at one on this point. They differ, however, as to the measure of this improvement, the former giving a much broader range to it than the latter was prepared to admit.

90. The tide, which is said to have been "slowly turning" in 1852-53, has continued to flow on in a stream of prosperity, checked occasionally, however, by unpropitious seasons. The great

rise in the price of grain has been instrumental in bringing about this result. The staple product (jowári), which at this time (1852-53) was selling at the low price of 56 seers for the rupee, had risen in three years' time to 32, being an increase of 75 per cent to the cultivators' returns. It continued pretty steadily at this price for the next six or seven years; but in 1862-63, when the great rise in cotton began to spread abroad wealth in the agricultural districts, it went up to 16, and has remained pretty much at that price ever since.

91. The completion of the made-road between Poona and Sholápur, and its opening for traffic throughout the whole distance, which took place subsequent to the period referred to in Mr. Green's review, was also a measure which aided materially in developing the resources of Indápur. But this great source of improvement has since been eclipsed by the opening, in 1862, of the railway from Poona to Sholápur, which traverses the northern part of the district.

92. But we must turn to our statistical information to see the effects of these important measures upon the condition of the people and the general state of the district.

93. We should naturally suppose that the first signs of an accumulation of capital amongst the agricultural class would be shown by the construction of permanent works for the improvement of the land; and accordingly we find that the repair of old and the construction of new wells early engaged attention.

94. According to a statement prepared from the Mámlatdár's records I find that at the time of settlement there were 812 wells in the district. Of these, 366, or somewhat less than one-half, were out of repair and useless. Half of these (184) have subsequently been put into working order, and 625 new wells have been constructed. The following tabular statement will serve to indicate these results more fully :—

Total Number of Wells in 1835-36.	Deduct Wells out of repair.	Remaining in working order.	Old Wells subsequently repaired.	New Wells subsequently constructed.	Total present number of Wells in working order.
812	366	446	184	625	1,255

95. The construction of 625 new wells and the repair of 184 old ones, in a district which numbered but 446 wells thirty years ago, represents a marked increase in this class of useful and productive works. Keeping pace with the growth of capital,

these permanent improvements progressed but slowly at first, six, eight, and ten being the number of new wells annually constructed, and there is one year (1846-47) when the return shows three only. Latterly, however, or since 1860-61, there has been a large expenditure of capital on these works. In one year (1862-63) 66, in another 57, and taking the last six years of the lease I find that an aggregate number of 291 new wells have been opened out for irrigation.

96. We may assume that each of these new wells represents an outlay of Rs. 400. I much question, indeed, whether it would be possible to dig a well and face it with stone-pitching according to the ordinary plan of construction for that sum in the present day. A cultivator, too, when a small capitalist, would, as a general rule, take a pride in building a fine well; and I am sure there are many of the new ones that I have seen which must have cost nearly double the above-mentioned sum. But, assuming our first estimate to be fair, the 625 new wells represent a capital of two and a half lakhs. And if we assume roughly that the repair of the old wells has been effected at a charge of from Rs. 150 to 175 each, we may add about half a lakh more to our estimate, which would make up the outlay of capital on this source of improvement to three lakhs of rupees.

97. The building of new cháuris and dharamsálas is another source of general improvement in which the cultivators of this district have expended some portion of their new capital. They are unremunerative works, it is true, but they add to the social comfort of the people, and in their ideas raise the general status of the village. The following is a return of the works of this description which have been recently constructed :—

Description and number of Buildings.		Contribution by Government.	Ryots' Payment.	Total Cost of Building.
		Rs.	Rs.	Rs.
Cháuris,	59.....	3,182	10,240	13,422
Dharamsálas,	27.....	1,334	11,512	12,846
86		4,516	21,752	26,268

98. The present value of land represents another addition to the material wealth of the people of the district ascribable to the settlement. It has been shown in the first part of this report that, prior to the introduction of that measure, there were hundreds of acres lying waste and unprofitable which no man cared to cultivate, owing to the oppressive nature of the assessment and our defective system of revenue administration. All these waste tracts have not merely been brought under tillage, and thereby rendered profitable to the State, but their occupancy right has become a valuable private property. In proof of this I would refer to the results of the several land sales which have taken place during the last two years, embodied in the following statement:—

Name of Villages.	Number of separate sales effected.	Extent and assessed value of the Land concerned.		Amount realized by sale.		Number of years' purchase of the assessment for which Land was sold.
		Acres.	Rs.			
		A. gts.	Rs. a.	Rs. a.		
Indápur	11	341 2	83 11	1,948 0		23
Gágargaon	1	29 27	4 10	200 0		42
Pimpri Khurd	2	41 21	5 10	175 0		31
Dáij	5	74 4	22 1	470 0		21
Pondáuri	1	32 39	12 6	199 0		16
Udhat	1	11 24	5 13	160 0		27
Palasdeo	4	108 39	54 11	630 8		11
Bhigwan	2	23 37	6 10	20 0		3
Kalas	2	78 31	22 6	150 0		7
Redni	1	30 38	7 12	100 0		13
Nirwángi	1	32 6	12 1	800 0		66
Báura	3	74 35	28 8	275 0		10
Bhát Nimbgaon	1	8 3	7 14	75 0		9
Wárkhuta Budruk	2	69 32	16 7	115 0		7
Godi	2	22 4	8 7	550 0		64
Saráti	1	50 39	28 11	300 0		10
Agoti	2	35 7	15 15	128 0		8
Nimbgaon Ketki	1	26 31	24 11	200 0		8
Ajoti	2	71 31	18 4	300 0		16
Madanwári	1	25 32	9 11	12 7		1
Rúi	1	21 22	4 1	40 0		10
Bábulgaon	1	11 6	4 8	50 0		11
Total	48	1,223 30	404 12	6,897 15		.....

99. The return comprises sales effected in 22 villages scattered over different parts of the taluka, and may, therefore, be said to be a fair estimate of the average value of land; and, according to the data therein given, the right of occupancy in

land held under the settlement is now worth seventeen years' purchase of the assessment. We may, consequently, assume that the private property pertaining to the occupancy of land now vested in the inhabitants of the district represents a capital of upwards of thirteen and half lakhs.

100. Combining our several estimates of the value of the permanent works and property in land created by the improvements effected during the currency of the lease, I find that they amount to the large sum of above seventeen lakhs, as shown below:—

	Rs.
Estimated value of new wells (para. 96).....	2,50,000
Do. do. of old ones repaired (para. 96)	50,000
Do. do. of chauris and dbaramsálas (para. 97)	21,752
Do. do. of occupancy of land (para. 99).....	13,79,975
Total...	Rs. 17,01,727

101. For information as to the extent to which the floating capital of the agricultural class has been augmented by the measure, I would refer to the statement appended, exhibiting for each village of the district the result of two different census of the inhabitants, cattle, agricultural implements, carts, &c., taken, respectively, in 1835-36 and 1865-66. The following is a summary of the results therein detailed:—

Description.	Numerical Return according to Census taken in		Increase in favour of 1865-66.	
	1835-36.	1865-66.	Numerical.	Percentage.
Inhabitants... ..	40,179	52,830	12,651	31
Bullocks employed in farming operations	17,673	20,976	3,303	18
Cattle of other descriptions...	27,002	24,565	2,437	9 decrease.
Carts	291	1,165	874	300
Ploughs	1,454	1,820	366	25

102. Referring first to the population, which is the real motive power by which all improvements are effected, I find that the numerical difference between the two returns given is 12,752, being equivalent to an increase of 31 per cent; or, speaking in round

numbers, we may say the population is one-third more than it was thirty years ago. As compared with other countries the ratio of increase is small. In England the population is said to double itself in rural districts in fifty years, and market-towns and large cities show a much larger increase.

103. But, even with the increase noted, the present population of the district is very sparse, as it bears the low proportion of only 101 souls to the square mile. There is certainly rather an unusually large proportion of unculturable land in Indápur; but deducting this, and making our estimate on the culturable area alone, the average number of inhabitants is still only in the ratio of 119 to the mile. This shows a marked contrast to some of the Guzerát districts, where, according to returns given in one of the recent settlement reports, there are 522 souls to the same given area; and this, I may observe, combined with fertility of soil, serves to explain the reason why a Guzerát district can pay so much more revenue than a poor and thinly-populated Deccan district.

104. The census shows an addition, during the thirty years, of about 18 per cent to the number of cattle used for agricultural purposes. Considering the large expansion of cultivation during the above-mentioned period, the increase is less than might have been expected. The season, however, in which the enumeration was made, was very unfavourable in the Kalas division of the taluka, and a good many cattle had been sent away to other districts for grazing, and a good many also sold for want of fodder. The number returned is, therefore, somewhat less than the cultivators' ordinary stock. But we must expect this source of floating capital to be fluctuating in a district with such an uncertain climate—to decrease, in short, in seasons of scarcity, and increase again in seasons of plenty.

105. Carts show most favourably in our return. They have increased three hundred per cent; that is to say, there were only 221 in the district in 1835-36, and there are now 1,615. I have already given an account of Lieutenant Gaisford's proceedings in constructing a new model of a light country cart. The perfect success which has attended his exertions is shown by the remarkable fact that the old lumbering machine with stone-disc wheels has disappeared from the face of the land, the present stock of 1,165 being all made after the pattern originally introduced by him.

106. These carts are not kept for agricultural purposes only, but they serve a most important end in effecting a distribution of produce, being extensively employed in the transport of grain. During great part of last season they were transporting grain from the Nagar Districts, where it was comparatively cheap and plen-

tiful, to the drought-stricken district of Athni, in the Belgaum Collectorate. This year their services will, I fear, be required in supplying their own districts, where, unfortunately, the season has been very unfavourable. This transport of grain furnishes a profitable source of employment to the cultivators, and at the time, too, when their services are not required for field work.

107. I trust the remarks in this chapter, though imperfect in many respects, will nevertheless have so far served the object in view as to indicate generally the effects of the settlement upon the condition of the people and the resources of the district. I shall now, therefore, turn to the consideration of the more immediate subject of my report, viz., the revision of the present settlement, or, in other words, the new rates of assessment to be imposed upon the district.

PART III.—*Revision Operations and proposed Rates of Assessment.*

108. The execution of an entirely new survey of the district has been the first step taken in connection with the revision. The present settlement, as has been already explained, was based upon Mr. Pringle's survey, which, though considered a good survey at the time Messrs. Goldsmid's and Wingate's settlement operations were carried out, would be thought a very imperfect measure in the present day; and no Superintendent of Survey would venture to impose an assessment based upon such imperfect measurements.

109. To show the degree of accuracy considered sufficient in those days, I need only refer to Messrs. Goldsmid's and Wingate's memorandum explaining their operations. Speaking of the test or partial measurement of villages undertaken with the view of ascertaining the general correctness of the survey, they state as follows:—"If the result of this investigation tended to prove that the contents of the fields thus visited had been estimated with tolerable correctness at the time of the survey (say within ten per cent of the truth), it was for the time assumed that the whole lands of the village had been in the first instance correctly surveyed.

110. In the present day measurements are considered faulty, in an open country like Indápur, if errors of three per cent are met with; and the average difference between test and original measurement is generally, as a rule, not above one per cent in our surveys.

111. But, independently of faulty measurement, the former survey was defective in other important respects. What these defects are, has been already explained in a report to Government

recommending an entire re-survey of the district preliminary to the revision of rates. The following are the remarks here alluded to :—

“But, independently of a want of accuracy in the actual measurement of the land, Mr. Pringle’s survey was in other respects a most imperfect measure. It was confined, for the most part, to culturable lands, and did not generally include within its operations gairan and hill tracts. The survey officers did not consider it necessary to remedy this defect at the partial revision of the work alluded to above, and, consequently, there is in many cases no record in the present settlement paper of the area of the above kinds of land. The operations, too, were imperfect in another important respect, in that they were not executed on a plan admitting of the preparation of a village map.”

112. The following statement, exhibiting the results of the measurements of part of a village according to Mr. Pringle’s and according to the present survey, may be taken as a fair specimen of the errors to be met with in the former work :—

Survey Number.	AREA ACCORDING TO		DIFFERENCE.	
	Mr. Pringle’s Survey.	Present Survey.	In Area.	Per Cent.
	Acres. Guntas.	Acres. Guntas.	Acres. Guntas.	
1	9 22	8 11	1 11	13
2	25 0	35 4	10 4	40
3	16 33	18 7	1 14	8
4	13 8	16 30	3 22	27
5	20 34	24 18	3 24	17
6	1 38	2 11	0 13	16
7	2 36	2 38	0 2	2
8	3 37	4 6	0 9	6
9	2 30	3 24	0 34	31
10	13 14	14 0	0 26	5
11	17 3	16 38	0 5	1
12	9 12	10 6	0 24	6
13	13 17	9 6	4 11	32
14	17 20	18 39	1 19	8
15	22 2	16 12	5 30	24
16	16 8	30 25	14 17	89
17	29 26	36 17	6 31	23
18	35 19	44 39	9 20	27
19	9 5	17 27	8 22	94
20	35 10	30 0	5 10	15

113. It is due, however, to Messrs. Goldsmid and Wingate to explain that the large errors in their survey now brought to light are not so much attributable to actual faulty measurements of individual fields, as to the circumstance of the field boundary-marks (which were not erected till the lapse of ten or twelve years after the settlement had been introduced) not having been erected according to the actual limits to which their survey was confined. There being no maps whereby the boundaries of fields could be identified, the erection of the boundary-marks had, consequently, to be left almost entirely to the cultivators. The result was that, as a rule, wherever gairan land adjoined a cultivated field, a portion of it was included in the boundaries of the latter.

114. This practice was carried to such an extent that hundreds of acres of gairan have been thus absorbed in many villages. A few instances of the kind are given in the margin. Where boundaries have been changed in this manner in the interval between the two surveys, there can, of course, be no area agreement between the two operations; so that what appears now as a serious error in the former survey is in reality in many cases the result of the plan on which the boundary-marks were erected. The existence, however, of such encroachments is, of course, one of the best reasons for a re-survey.

Village.	Gairan Acres included in cultivated Field.
Báura ...	2,093
Kalas ...	1,863
Shetphal ...	1,668
Nirguda ...	1,456

115. In dismissing this question of the incompleteness of the former survey I desire to explain particularly that my remarks have been made entirely with the view of justifying the re-survey of the district, and I should be sorry, indeed, were they to be read as reflecting on the operations of my predecessors in the survey.

116. The question as to the plan on which the re-survey should be conducted, formed the subject of considerable discussion. Captain Nasmyth, the officer in charge of the Trigonometrical Survey party in Bombay, was consulted, specially upon the point as to how the work should be executed so as to be useful hereafter for the operations of his department. Colonel Rivers, who has had considerable experience in the Trigonometrical Survey, was also consulted on this point. The result of these deliberations is set forth in the following extracts of my letter upon the subject:—

"6. With regard to the plan upon which the new survey should be carried out, it has been felt that our present system of operations, though well adapted to ensure an accurate record of the extent of the subdivisions of land comprised in our field survey, would be improved were our work incorporated with the Topographical Survey, so as to produce a map of the country based upon points fixed by the latter Department. I have been directed to confer with Captain Nasmyth, of the Trigonometrical Survey, and Colonel Rivers (who served for some time in the same department), as to the system by which the operations of the two branches of the survey could be amalgamated so as to effect the end in view. Both these officers have kindly drawn up a memorandum on the subject, which I subjoin :—

Captain Nasmyth's Memorandum.

" " To make the revenue survey measurements useful to the topographical surveyor, it would be necessary that the former should commence from, and close upon fixed and easily-recognizable points.

" " 2. Detailed instructions are given in Colonel Thuillier's Manual of Surveying ; but generally it may be remarked that the revenue surveyor ought to connect his measurements with all stations of the Trigonometrical Survey, or points fixed by it within his reach. The position of these—their latitude, longitude, and azimuth—can always be got by application to the Surveyor-General. Failing trigonometrical points in the district under survey, the revenue surveyor should connect his work with any temples, remarkable trees, or other easily-recognizable points.

" " 3. The field-books should be kept with scrupulous regularity, and should record the comparisons of the chain. Copies of each successive day's work should be forwarded to the Superintendent's office, where it would be examined and plotted, so that there could be no tampering with the books.

" " 4. Where angles are measured with the theodolite, a similar system shall be pursued, and all observations should be taken at opposite faces of the instrument as a check upon gross errors, and to show always the state of the callimation of the instrument.

Carbonized !
 " " 5. The greasy pencils that are now manufactured, if used with carbonic-acid paper, would admit of the registries being recorded in duplicate by one operation, and the plotting of the work from carefully kept field-books might be effected at any subsequent time with as much ease as at the time of the measurements being made.

“ ‘ 6. There must ever be intermediate processes in the preparation of a map of the country between the trigonometrical and revenue surveys, those, viz., by which the large triangles of the former are broken up into smaller ones, the roads and rivers traversed, and the features of the country contoured ; but the boundary measurements of the revenue survey might very well be turned to account, and the cost of repeating them saved.’

Colonel Rivers' Memorandum.

“ ‘ I have read Captain Nasmyth's Memorandum on the subject of incorporating the work done by the revenue survey into a topographical survey, so as to produce a map of the country.

“ ‘ 2. The connecting link should, in my opinion, be traverses taken with theodolites of roads and circuit boundaries either of villages or groups of villages. These traverses should be taken by the revenue surveyors, as they will know the boundaries, but they should be checked by trigonometrical points.

“ ‘ 3. These points should be fixed by the trigonometrical or topographical party ; there should not be fewer than one in every four square miles. Every conspicuous temple, tree, or other object should be fixed, and if no conspicuous objects exist to that amount, artificial marks should be erected. They should be entirely dependent on the principal triangles of the trigonometrical survey, and the revenue surveyors should make no attempt to lay down trigonometrical points from their chain-measured bases.

“ ‘ 4. Sheets with these points being supplied by the trigonometrical party to the revenue surveyors, the field work will proceed ; but the field-books should be sent to a mapping office, where these circuit boundaries and high roads shall be laid down by the aid of the trigonometrical points.

“ ‘ 5. These traverses may, therefore, be considered rigidly correct, and the adjoining circuits cannot fail to fit accurately, which they never would if dependent on chain-measured traverses alone.

“ ‘ 6. Within these boundaries the field maps of the revenue survey will now be laid down. Errors in the latter will, doubtless, become apparent, but the traverses will show in what direction the errors lie, and they will be reduced to an amount quite inappreciable in the mapping office.

“ ‘ 7. In the ordinary open country of the Deccan having the roads, the village boundaries, and the field maps,

nothing else seems required ; but, of course, in many places sketching parties will also be required to delineate the topographical features of the country, and this should be done in sheets in which the traverses and the trigonometrical points have been laid down.'

" 9. To carry out this plan of combining the operations of the two surveys, it will be necessary for me to furnish the topographical branch with an outline map, showing the circuits of villages and the points fixed. It will then remain with them to take up as many of these points as may be suitable to their work, but sufficient to ensure the preparation of a district map. In Sind the settlement and the topographical survey are carried on upon this plan. The objection to the plan in this case is, that the corrected copy of the district map cannot be prepared till the country has been topographically surveyed."

117. The traverse survey system proposed in the correspondence quoted above, has been carried out throughout the district. One of the chief results of the measure is the preparation of a district map more accurate than any map of the kind hitherto prepared by the Revenue Survey Department. The more accurate construction of the village map has also been ensured by the measure, whilst at the same time it forms a check upon the general correctness of the detailed field measurements of the village, as any considerable difference between the total area of the village by our Revenue Survey and its total area computed from the traverse survey would indicate faulty measurement which might not otherwise be brought to light.

118. The following comparative statement exhibits the results of the new and former survey shown in detail under the same heads :—

	GOVERNMENT LAND.				ALIENATED LAND.			Roads, Tanks, &c.	Grand Total.
	Culturable.	Unculturable.	Gairan and unassessed.	Total.	Culturable.	Unculturable.	Total.		
Present survey. ...	270,076	18,095	18,679	306,850	13,854	1,163	15,017	13,805	335,672
Mr. Pringle's survey ...	238,135	17,912	43,653	299,700	13,884	765	14,649	272	314,621
Increase ...	31,941	183	...	7,1	.	398	368	13,533	21,051
Decrease ...	...	...	24,974	...	30	...	...	...	...

On examining this statement it will be seen that the difference in total area between the two surveys is not so much as might be expected from the faulty nature of the detailed field measurements explained in paragraph 112, being only about $6\frac{3}{4}$ per cent. There is, however, the large difference of 31,941 acres between the two returns of culturable area. This is of great importance as regards our re-assessment operations, for it shows that this large area has hitherto been held rent-free as it were, being in excess of the former assessed area.

119. The accuracy of the detailed field survey measurements has been ensured by a careful test taken by the European assistant. In this operation, however, there is nothing to record as differing in any respect from the practice now generally followed in our surveys.

120. I was hopeful at first that Messrs. Goldsmid and Wingate's classification would serve as the basis of the new assessment. A careful examination, however, of the work has elicited considerable discrepancies in valuation. These discrepancies are attributable in many cases to the difference in area between the measurement of fields as now made and as originally recorded, adverted to in a previous paragraph. To remedy this defect I tried the plan of re-classifying all fields where the difference in area between the two surveys exceeded a given percentage. But it was found that this plan would not ensure a complete correction of the errors ascribable to this cause, and, moreover, it involved the rather difficult operation of adjusting the present valuation to the former standard adopted by Messrs. Goldsmid and Wingate.

121. What is here stated will, perhaps, be better understood if we take as an example the case of a field of which the area has been found on re-survey to be 40 instead of 30 acres, as per former survey. We may suppose the increase to be the result of a change of boundaries. It follows, therefore, that there are 10 acres of which no valuation was made in the former classification, but which have now to be classified, as forming an integral part of the field. Now if these 10 acres are poor soil, and the rest of the field middling good, the former valuation would be incorrect, as we put a fixed average rate on each field based on an estimate of all the different varieties of soil it contains. Suppose, for instance, that the average rate of the 30 acres is 8 annas worked out by 15 shares of 2 acres each, and that 2 annas per acre is the value of the 10 additional acres. Now, to arrive at an average value of

the whole field, we require to add the corresponding number of shares which these 10 acres represent, which is 5, to the aggregate value of the former shares. The following will be the result thus worked out —

				Annas.
15 shares at an average of 8 annas =				120
Add—				
5	do.	at	do.	2 do. 10
				20 $\overline{130}$
				$\overline{6-6}$ pies.

122. If, therefore, the former rate of 8 annas per acre were applied to the 40 acres, which is the assessable area of the field according to re-survey, it would be over-assessed to the extent of $1\frac{1}{2}$ annas per acre, which would be equal to an addition of Rs. 3-12-0 to the assessment of the whole field. Greater discrepancies than this might occur, for I have taken the case of an 8-anna field, whereas a 12-anna one might be subject to the same error in valuation from difference in area. The above, however, shows sufficiently the importance of having the classification based upon all the varieties of soil comprised within a field.

123. But, besides this, Indápur is the first district in which a regular classification of soils was attempted by the Survey Department, and the plan of operations, as may be readily supposed, was rough at first starting. We have been unable to make out, with the accuracy desirable in such matters, the precise standard of valuation adopted. It seems to have been different in the Kalas (where operations were commenced) to that of the Indápur Division, subsequently classified. There would have been difficulty, therefore, attended with the risk of inequality of assessment, if we had kept the old classification, and endeavoured to adjust our valuation of fields re-classified to the same standard.

124. All things considered, it has seemed to me to be safer and more expedient in several respects to make an entirely new classification of the district based upon the improved system of operations which, with the experience of the past thirty years, has been introduced into the Survey Department since Indápur was first classified.

125. The work has been carefully tested by an assistant, and both the Superintendent, Major Waddington, and myself have subsequently personally examined it in several villages.

126. Having explained the preliminary measures of the revision operations, I shall next proceed to show how I propose to fix the new rates, their amount, and their effect upon the revenue of the district.

127. The revision of the first of a series of revenue settlements, dating back thirty years from the present time, must naturally include not merely an adjustment of rates, but a consideration of the general principles upon which they were fixed. Our plan of settlement operations, though rough originally—and it may be said perhaps experimental only in Indápur—has now been fully established; and experience, whilst giving confidence gained from successful results, has enlightened us on many points which seemed to the first projectors of the measure to be beset with difficulties. But, apart from this, the principles to be made specially applicable to the revision operations now yearly to be carried out throughout the Presidency have to be defined.

128. In the first place I think it should be understood that at a revision settlement a new grouping of villages should be made, should circumstances seem to call for such a measure; and the cases will be rare, I think, where the circumstances of the district have not undergone such marked changes during the currency of the thirty-years' lease as have materially altered the condition and rateable position of particular villages.

129. The chief points for consideration in the re-grouping of villages will be—the state of present communications as compared with those existing at the time of the original settlement, and the establishment of new markets, or the decline of those which were the principal ones when the first grouping took place. Many changes will be required on these accounts. The railway in some districts has not only opened out new communications, but been the means of establishing new markets; and, on the other hand, it has changed first-class markets into second-rate ones, as with Panwel and Bhiwandi, in the Tanna Districts, by the diversion of the traffic and trade to which they were indebted for their prosperity as market-towns.

130. No change will probably be required on account of climatic influences, though this point should be fully considered on re-assessing a district; for in the earlier-fixed settlements attention was not directed to this important subject to the extent it has been latterly, and to the extent, too, that is essentially necessary for an equable distribution of rates of assessment.

131. This re-grouping should, in my opinion, be carried out generally according to the rules prescribed under this head in the following paragraph of the joint report :—

“ Para. 67. In determining then upon the extent of the country to be assessed at uniform rates, we are of opinion that the more permanent distinctions of climate, markets, and husbandry should receive our chief attention. We should not think of imposing different rates of assessment on a tract of country similarly situated in respect to these three points, in consequence of the actual condition of the cultivators varying in different parts of it. Were we to do so, we should depart from the principle laid down by the Honourable Court of Directors, of assessing land according to its capabilities, and adopt the objectionable one of doing so with reference to the means of the person holding it. The effect of such a system, by creating different rates of profits upon capital employed in agriculture, would interfere with its natural and most advantageous distribution by diverting it from land actually in cultivation to the lowly-assessed waste of those villages of which the cultivators happen to be poor. By enabling the latter to meet the Government demand without the application of the same degree of capital and skill required in the case of better-cultivated villages, it would foster in the former a slovenly and unremunerative mode of husbandry. By taking into account an element so uncertain and liable to change as the condition of the cultivators in particular villages, the assessment would become less and less suitable with every improvement in their condition. On the other hand, by basing the assessment on considerations of a durable character, we have the promise of its remaining suitable for a lengthened period, and at the expiration of the term for which it is confirmed require no further alteration than a simple increase or decrease of its amount as the exigencies of the country and Government might demand.”

132. But in applying these general principles I am of opinion that we should make some special reduction to meet the circumstances of the case, when inquiry shows that a village in a certain group has not prospered to the same extent as adjoining villages of the same group, though enjoying like advantages from the *ad-interim* improvements made during the lease. This should not be done, however, until a searching inquiry has been made, and it has been clearly ascertained that the original classification is correct, and upon the standard adopted in the adjoining villages.

133. If the depressed state of the village is due to the ryots being bad cultivators, and not so careful of their resources as their neighbours, no reduction should be made. But if it should appear that some natural causes have operated in bringing about the result—such, for instance, as occasional flooding from the inundation of a river—I think it would be impolitic to ignore the result of thirty-years' experience, and keep such a village in the class to which it would belong by the application of the rule for the sake of preserving a general uniformity of rating.

134. In the Deccan districts cases of the kind will be rare probably, but in the Konkan there will, I think, be occasion for the exercise of the exceptional treatment here advocated.

135. Great care will be required of the revising officer in respect to the treatment of improvements made with the cultivator's capital. The survey rules preclude the levy of any extra assessment during the currency of a settlement lease on account of the enhanced value of land resulting from such improvements; and the same ruling has been embodied in the part of the Survey Act relating to revision operations, the following being the provision inserted in the concluding part of Section 30 :—"Such revised assessment shall be fixed, not with reference to improvements made by the owners or occupants from private capital and resources during the currency of any settlement under this Act, but with reference to general considerations of the value of land, whether as to soil or situation, prices of produce, or facilities of communication."

136. There may, perhaps, be some difficulty in determining precisely the kind of improvement which is to be exempted from assessment at the revision. There are some improvements which obviously come under the rule: the construction of a new well, and the conversion thereby of dry-crop into garden land, and, in the same way, the repair of an old one during the currency of the settlement. These are both cases to which the rule is clearly applicable.

137. The planting of trees, which in some districts would give an increased value to land, is another proper exemption from enhanced assessment. And, except in cases where rules have been made specially providing for the re-survey of rice lands at the expiration of the lease, or where rice land is held under special conditions, I should consider that new rice land—made out of Jerayet or dry-crop cultivation land at the ryots' expense—is not assessable otherwise than at Jerayet rates, provided the land was so assessed under the original settlement.

138. These are clear and obvious cases, I think, in which the enhancement of assessment on account of improvements is specially barred. The class of improvements about which some doubt may, perhaps, exist, is that affecting lands, which, originally assessed at the ordinary dry-crop rates of the district, have become valuable during the lease as building sites, owing to the increased accommodation required for an enlarged station, or other similar causes. Such is the case with the lands in the vicinity of Poona. This special value being, however, attributable to extraneous circumstances, and to improvements which have been brought about mainly at the expense of the State, I am of opinion that enhancement of rates is perfectly justifiable in such cases.

139. The enhancement should, however, be regulated by a general rate applicable to building ground, and not by a special one for each case. If the latter course were adopted, and a higher rate imposed with reference to the character of the building and its rateable value, we should then be departing from the leading principle of the rule, and taxing individual improvements.

140. This question of charging an increased rate for land when appropriated to building purposes, or utilized for quarrying, is treated of under Section 35 of the Survey Act. The rules formed under the provisions of this section provide for the levy of a certain charge, regulated by the character of the district, when land is appropriated to either of the above purposes. These rules will have effect during the currency of present leases, but at their expiration I think a building rate is to be preferred to an upset payment. Under the section referred to the assessment of land appropriated to the purposes indicated above, is declared to be "liable to revision at any future settlement of the district." This, I think, renders legal the imposition hereafter of a building rate separate from the land assessment, as advocated above.

141. The foregoing suggestions appear to me to embrace the main principles by which our revision operations should be guided, and I shall now endeavour to show how they should be combined in the revision of the Indápur rates with the other circumstance affecting the question.

142. I shall take up the general question of communications first. A marked change in this respect has taken place during the thirty years. When the settlement was introduced, there was not a mile of made road in the district. The construction of the present imperial line of road from Poona to Sholápur was the first great improvement. It runs through the centre of the district

passing by the town of Indápur. From its construction till the opening of the railway (to be alluded to in the sequel) this road has been an immense advantage to the district, and is so still indeed, though its importance has been materially diminished by the latter more civilized means of communication.

143. The road has served not merely as the means of bringing Poona, which is the great grain market of this part of the Deccan and to which all the other markets are more or less subsidiary, within easy means of transport for grain, but it has brought great part of the villages of the district in direct communication with their own great local market. It has also been the means of establishing a regular cart traffic between Poona and Sholápur, which has enabled the ryots to take advantage of any rise in either of these markets when their own has been glutted or unduly depressed.

144. The opening, however, of the railway line from Poona to Sholápur in 1863 has had a great effect, not merely on the Poona road, but upon markets and prices also. The railway, as was to be expected, has driven the cartman off the road, and monopolized his perquisites; and so long as its rates are fairly regulated with reference to the value of produce, as well as its transport cost by road, the Company will remain the great market-carriers of the produce of this district.

145. The diminution of traffic upon this line of road has considerably affected the importance of Indápur as a market-town generally. Situated midway between Sholápur and Poona, dealers exporting produce to either station would naturally try the half-way market. Many a maund of grain and many a cart-load of merchandize, intended for one or other of the above markets, has been disposed of in transit at Indápur, and the return carts laden with some articles of produce which would command a better price in the respective markets. The general business of the place has certainly suffered from the causes here alluded to, though as a local market it is still almost as important as ever, commanding the produce of the district generally. I should consider, therefore, that, as regards our new rates, the market may be said to be as important as it was thirty years since, though it has somewhat declined since the railway was opened.

146. A great revolution has taken place in the price of grain during the currency of the lease. We learn from the reports of the survey officers that jowári, the staple product of the district, was selling at 66 seers the rupee in the year in which their rates were introduced; the average price of the five years preceding is said to have been 53 seers per rupee. The following table exhibits the

average yearly price in the Indápur market during the currency of the lease :—

Year.	Jowári, Number of Seers per Rupee.	Báiri, Number of Seers per Rupee.	Year.	Jowári, Number of Seers per Rupee.	Báiri, Number of Seers per Rupee.	Year.	Jowári, Number of Seers per Rupee.	Báiri, Number of Seers per Rupee.
1836-37	43	34	1846-47	15	13	1856-57	32	28
1837-38	36	44	1847-48	48	32	1857-58	39	37
1838-39	67	30	1848-49	72	56	1858-59	32	18
1839-40	44	30	1849-50	72	56½	1859-60	39	31
1840-41	64	44	1850-51	38	34	1860-61	33	23
1841-42	56	40	1851-52	40	32	1861-62	27	19
1842-43	68	42	1852-53	56	40	1862-63	16	16
1843-44	72	44	1853-54	56	36	1863-64	13	12
1844-45	60	36	1854-55	29	26	1864-65	16	14
1845-46	36	25	1855-56	32	29	1865-66	18	15
Ten years' average.	56½	37	Ten years' average.	45½	35½	Ten years' average.	26½	22

147. During the first ten years of the lease but little change took place. Prices ranged from 72 seers in 1843-44 to 36 in 1845-46, whilst the average for this decennial period is 56½. The first year in the next decennial series was a most unfavourable season, and grain rose to the rate of 15 seers the rupee. It speedily fell again, and had gone down to 72 in 1849 and 1850. A steady increase set in from this date, and it was selling at 32 in 1855-56. The average for this period is 45½.

148. Beginning with 32 seers in the last decennial period of the lease, but little fluctuation occurred during the earlier years, and down to so late as 1861-62 27 seers was the ruling rate. The general rise of prices which has spread throughout the Presidency dates from this period. Its effect was felt here, 16 seers being the rate in 1862-63, and there has been but little change since. The average price for this period is 26½ seers.

149. We must consider present prices to be exceptional—to be the effect, in fact, of that commercial prosperity which has resulted from the American War. The export of cotton from that country being suspended by the war, India was called upon to furnish the supply required for the English market, and she set herself vigorously to the cultivation of that product. Indápur is naturally not a cotton-growing district; but as reports of the large profits realized from its cultivation reached the ryots, they

naturally turned their attention to its growth ; and from returns obtained from the Mámlatdár I find the large area of 30,049 acres is under cotton cultivation this year. A considerable area has thus been diverted from the growth of grain during the last few years. With a diminished supply there has been increased consumption, consequent on the spread of that wealth which has been poured into the country by the large profits realized from cotton. These causes operating together have been mainly instrumental in bringing about the present high prices, which, *therefore, I think it safe to consider exceptional.*

150. To sum up the results of the changes affecting the new rates which have taken place during the lease. Grain has risen from 66 to 55 seers the rupee ; or, taking the average of the last ten years, the rise will be from 66 to 26, which is equivalent to above 150 per cent. It is difficult to put a special value upon the increased facilities of transport resulting from the *ad-interim* improvements. There is no doubt they have aided materially in bringing about the rise in the price of grain, and may, therefore, be included generally under the advantages which are ascribable to that measure.

151. But the climate of Indápur has unfortunately prevented the cultivators from realizing that material wealth which is indicated by the immense rise in price of grain referred to above. The rainfall is most precarious. For two and three consecutive years it is either insufficient, or the falls so untimely, and at such long intervals apart, that no crop is brought to maturity. Such has been the case with part of the Kalas division this year. A good average crop every other year is too liberal an allowance as an average of the general run of seasons. From the Jamábandi reports it would appear that the cultivators get a good crop about once in three years ; that of the other two, one is a year of almost complete failure, and one of middling crops only.

152. It is only within the last few years that pluviometers for gauging the rainfall have been introduced into inland districts. I have been able to get but four years' returns for Indápur, which give the following result :—

		In.	cts.
Year of 1863-64, total fall gauged	...	3	18
Do. 1864-65, do.	...	11	40
Do. 1865-66, do.	...	6	95
Do. 1866-67, do.	...	5	24
		26	77
Average fall for the four years...	6	69	

This speaks volumes regarding the climate ; for what can be said of a district which has an average rainfall of somewhat less than 7 inches per annum !

153. But it will be said that the climate is no worse now than it was thirty years ago, and, consequently, that this point does not affect the question of what the present rates should be. I admit this, but at the same time think it is necessary for me to explain to how great an extent its uncertainty has affected the condition of the people by operating against the benefits which would otherwise have accrued to them from the rise in prices. The problem, then, which we have to solve, is this—when, or at what period during the currency of the lease, had the cultivators acquired *that amount of capital* which is essentially necessary for the proper cultivation of the land and their own well-being, and what was the price of grain at that time ?

154. I think it has been fully established in the review of the settlement that at the end of the first decennial period the cultivators were not in the position to pay a higher assessment had a revision taken place at that time. The average price of grain for the ten years is 56 seers per rupee ; consequently we may conclude that the assessment was not light when gauged by the prices of that period.

155. In our remarks upon Mr. Green's review, which took place six years after in 1852-53, we have come to the conclusion that, though a decided improvement in the condition of the people was noticeable at that period, no considerable accumulation of capital had taken place. The turning point had been past, and the steady rise in prices which set in from that date soon made a marked change in the state of the district. The revenue was being regularly paid without remissions, and as indifferent seasons occurred at that time, its payment shows that the cultivators had some funds to fall back upon, and were not entirely dependent on the crop of the year.

156. I think, therefore, we may fairly assume that towards the latter end of the second decennial period the cultivators had acquired *that amount of capital* and *that well-to-do position* which we would assign to them as the measure of profit to be left after payment of the Government assessment. I am consequently of opinion that we may take the average price of grain during the latter half of the second decennial series as the index by which we may estimate from prices what our present assessment ought to be. In other words, the percentage increase which has taken place during the last ten years will represent generally the percentage addition to the present assessment which may now be made.

*Price
Assessment
1852-53
61*

157. Applying this rule to the case, I find the average price of grain, for the two periods indicated, stood as follows, viz. :—

Average for the last five years of the second decennial series, viz., from 1851-52 (dating from the period of Mr. Green's review) to 1855-66	42
Ditto for the ten years, from 1855-56 to 1865-66 ...	26
Difference	16

We may assume approximately, therefore, that between 50 and 60 per cent is the addition (considered solely with reference to the price of grain) which may now be made to the present assessment.

158. I find that a maximum rate of one rupee per acre, with a reduction of 2 annas for some villages and a special increase of 2 annas for Indápur itself (details to be explained in the sequel), will give about the required amount of assessment. Twelve annas is the maximum on which the present assessment is based. An increase to a rupee is equivalent to an addition of 33 per cent only. But it has been shown that, according to the new survey, a considerable extent of land has hitherto been held in excess of the assessed area. The assessment now placed upon this, and the assessment resulting from the adoption of a comparatively higher standard of valuation for the best soils, form a special fund of increase to our new settlement. And these sources, swelling the general amount, raise the percentage increase higher than is indicated by the difference between a twelve-anna and a rupee maximum rate. That is to say, by the application of the latter rate to new measurements and new classification the assessment will be raised to 53 instead of 33 per cent, which is the actual difference between the two given rates.

159. I have satisfied myself by inquiries, as well as by returns of the state of the crops, that the rainfall is not equable throughout. It is evidently somewhat larger and more certain in the south-east corner of the taluka, extending beyond Indápur, and embracing the country along the banks of the Bhima, than in the western part of the district, extending from beyond Kalas, to the Baramati villages. The three last seasons furnish striking examples of this. Round about Indápur, and in the tract of country first indicated, the rainfall, though small, has been timely and sufficient to ensure an average good crop, whilst for the same period there has been almost an entire failure in the villages round about Kalas.

160. It seems to me that the more certain rainfall in the part of the district referred to, is ascribable to its position with reference to the Mhadeo Hills in the Satara Collectorate. The rain-clouds, gathering round their summit in the monsoon, pass off into the plain in a south-westerly direction, which brings them over this corner of the Indápur district; whilst, on the other hand, the Kalas part of it lies too far west to come within the bearing of the south-west wind blowing over these hills. This, doubtless, is one of the reasons to which this change may be ascribed; but the whole valley bordering on the Bhima River seems to get more late as well as more early rain than the villages near Kalas, alluded to above. I may not have indicated the real cause of this difference in the rainfall; but that a difference does exist, is beyond doubt, and I consider that it forms good grounds for fixing a lower rate for this part of the district.

161. There are 13 villages thus circumstanced for which I propose a maximum rate of 14 annas only, whilst for the rest of the district my rate is a rupee. Owing, however, to the advantage which the cultivators of Indápur derive from their own market-town, I propose an addition of 2 annas to the rate of that village, which, consequently, will be Rs. 1-2-0.

162. But, besides the regular Jerayet or dry-crop cultivation for which the above-mentioned rates have been fixed, there is a small extent of land immediately on the banks of the Bhima River which is annually flooded by flushes of the river during the monsoon season. This flooding has a very fertilizing effect, and, moreover, renders the cultivation of this tract certain and independent of the regular rainfall. Hitherto in the Deccan districts we have made the rates of this land 4 annas in the rupee, or 25 per cent higher than the Jerayet rate of the village. Experience has satisfied me that this is, relatively, a much lower rate than it should bear. I propose, therefore, to make an addition of 50 per cent to my Jerayet rate in the present case; that is to say, to make Rs. 1-8-0 the maximum for this flooded land. Even this is below the mark; but I think it politic to let the cultivators have this land at favourable rates, for it forms a small reserve which helps to feed their resources when the crops upon the ordinary Jerayet land fail.

163. I am unable to show the exact amount of the new assessment according to my proposed rates, as, owing to the classification of the district having only just been completed, there has not been time to calculate the assessment for each village in the regular way. But the following statement, compiled from the

detailed returns, gives an abstract of the approximate result which has been worked out from the rough classification papers :—

	Cultivated Land.	Waste Land.	Total.
	Rs.	Rs.	Rs.
Assessment according to proposed rates	124,506	194	124,700
Do. present do. *	81,184	207	81,391
	<u>43,322</u>	<u>13</u>	<u>43,309</u>

According to this statement the new rates will make an addition of 57 per cent to the present assessment of the district. But with this addition the average rate upon the whole culturable area will still be only 7 annas 8 pies per acre.

164. The rate of increase varies considerably in individual villages. In one case it amounts to 150, in several it is about 100, and in some it is only 17 and 18 per cent. Amongst the rupee class villages it ranges generally from 50 to 100 per cent. The village of Nimbgaon Ketki, near Indápur, shows one of the smallest increases. This is owing to its having a considerable extent of well-garden land, bearing a special rate for which there is no corresponding entry in the new assessment, as no special rate (as will be shown presently) will be placed upon wells in future.

† 18 per cent.

165. In the 14-anna rate villages the increase varies generally from 25 to 50 per cent. There are one or two places where it is less, and one or two cases where it is more than the above-mentioned rate. This variation in individual villages is attributable to the difference between the new and the former survey, and to the difference, also, between the two standards of classification. There can be no doubt of the fairness of charging for land when proved by actual survey to be either in excess of former recorded area, or to have been undervalued originally.

166. With regard to the recent classification, I should here explain that great care has been taken to keep down the valuation of the lower orders of soil. A lower scale of values has been adopted specially for them, and this will have the effect of making them lower upon the rupee than under the former 12-anna scale. During the course of my inquiries about the present rates on different soils, I was frequently asked what I intended to do with the poor barads ; for, although the cultivators about Indápur seem to be

* The collection last year amounted to Rs. 83,502, but this includes Rs. 2,318 realized from sundry sources, independent of the regular assessment, and our comparative statement is confined to the latter account.

prepared to expect a general increase of about 50 per cent, the prevailing opinion appeared to be that none of this increase should fall upon the poor soils; and such will be the effect of our recent classification operations.

167. There has for some time been a general impression abroad that our survey rates in many of the early settled districts have been pitched proportionately higher on the poor than on the good soils; and experience has led me to think that there are grounds for supposing this to have been the case to some extent. I have borne this in mind in revising the rates of the district, and am satisfied that no complaints of the kind will be tenable against the classification operations as carried out in Indápur.

168. But, besides prices, we have other collateral evidence which tends materially to confirm my opinion of the suitability of the rates of assessment now proposed. The evidence here alluded to, is that which is supplied from Reports on rates introduced in adjoining districts subsequent to the date of the Indápur settlement.

169. The first case I would cite, is that of the Korti Taluka, belonging to the Ahmednagar Collectorate, which was settled by Captain (now Colonel) George Anderson in 1853. His maximum rate for the villages bordering on Indápur was only 12 annas. One rupee was the highest rate imposed in the taluka, but owing to the bad climate of the villages, referred to above, their rate was reduced to 12 annas.

170. The settlement of Indápur is alluded to in the following remarks :—

“So far as I could ascertain from inquiries made during the settlement, the ryots of the survey districts on the other side of the Bhima appear to have derived much benefit from the revised assessment, and I am inclined to hope that the new rates will prove equally beneficial in Korti. In Indápur especially the ryots, so far as I could learn, are thriving and contented. In Hingni—one of the Korti villages settled by me—a ryot of Indápur was found to be cultivating 82 acres of land. He told me that all the land in his own village had been taken up for cultivation; he could only, on becoming more prosperous, enlarge his farming operations by crossing the river and taking up land in Korti. He now travels on horseback from one village to the other, and, I daresay, considers himself quite a gentleman farmer.”

171. Captain Anderson had access to the records of the Indápur settlement. His proceedings in Korti may, therefore, be taken as evidence that up to the period referred to (1853)

Indápur did not show such marked improvement in its condition as to render it advisable to impose a higher rate in an adjoining district of similar climate and capabilities.

172. Indápur is bounded on the north by the Satara Districts, which have been comparatively recently surveyed and assessed by the Survey Department under Colonel W. C. Anderson, the present Survey Commissioner of that collectorate. Referring to his operations I find that the Natiputi Division of the Khatao Taluka, which adjoins the Bhima on the borders of the Indápur Taluka, was assessed in 1858-59 at a maximum rate of a rupee; and the same maximum was applied in the following year to the tract of country, belonging to the same taluka, lying between the Mhadeo Gháts and the Nira River, and extending to the Phaltan Desh on the west. I should be inclined to think that the circumstance of part of this last-mentioned district being nearer to the Mhadeo Hills may possibly give it some little superiority in point of climate over the western part of Indápur, which it adjoins. Both are poverbially drought-stricken districts, and this is especially the case with the country near Phaltan. It is an old saying in the country that rain never falls in the Phaltan Desh. This, of course, is metaphorical, though it is wonderful how little does fall in that ill-favoured country.

173. Prices, it is true, have gone up a little since these districts were assessed; but, as already explained, they have been in an exceptional state lately, and it would be unsafe to take the three or four last years' returns as the basis for a settlement to be fixed for thirty years. The prices of 1857-58 and 1858-59 are the average upon which my rates have been fixed; and as Colonel Anderson's settlements, made at that time upon a rupee maximum, are working well, there is every reason to suppose that Indápur, with its more favourable position in regard to markets and communications, can bear the same rate.

174. With regard to the assessment of well-garden land, it has been already shown by extracts from the correspondence upon the present assessment that there was at that time (1836-37) a diversity of opinion upon this subject; Government apparently retaining their objections to the measure, but giving their consent to it on the understanding that the rate was fixed so low that the cultivators would readily pay it. The plan of fixing a low rate has been carefully observed throughout our well-assessment operations, and this course has, no doubt, prevented any opposition to the measure.

175. The cultivators seem to have been impressed with the belief that the guarantee given in the joint report rules, exempting

new wells from assessment, would extend only to the end of the present lease. Considering, therefore, the large number of new wells which have been constructed—as shown in a preceding paragraph—under such a conditional arrangement, I think the time has come for us to declare that henceforth no extra assessment will be placed on well-garden cultivation; and such an assurance would greatly stimulate a further outlay of capital in the construction of this class of permanent and useful works.

176. It is almost impossible to overrate the importance of well-cultivation in a drought-stricken district like Indápur. When the country is parched and unproductive from failure of the monsoon rainfall, little spots of cultivation may be seen here and there dotted about the low-lying lands of the village. This cultivation, which is the product of the small supply of water stored in the wells, is often the only return from the land in such seasons.

177. There may be financial difficulties in disposing of the existing assessment on well-garden cultivation in some districts, and I would not, therefore, ask for any general ruling applicable to all cases. But as it is not the case with Indápur, and as Government have recently expressed their wish to have present practice in assessing well-cultivation modified, I feel no hesitation in proposing the entire abolition of the special cess in this case.

178. The course adopted by me is to put the first-class Jerayet rate upon all land capable of being irrigated from existing wells, irrespective of the value assigned to it by the Jerayet classification. But when the land has been classed at the full Jerayet rate, no addition has been made in consideration of its being irrigated by a well. Government wish a general addition to be made to the Jerayet rates of all lands possessing a water-bearing stratum; but it is almost impossible, I think, to work out this plan in the ever-varying soil of the Deccan. I have, therefore, taken existing wells as the guide, and considered only the land under them as having a water stratum.

179. The assessment given in a former para. represents the amount of imperial land revenue imposed upon the district; but in addition to, and independent of this, a separate cess of one anna per rupee will be levied for local improvements. Section 29 of the Survey Act provides that the guarantee given to a settlement shall be limited to the imperial land revenue, the Governor in Council being empowered to impose any cess that may be deemed requisite for local improvements. I cannot help thinking that this power of increasing the demand upon the land by the imposition, at any time, of a special cess will have an injurious effect, for it

is entirely subversive of that guarantee which has been one of the main sources of the popularity and success of our present settlements. I refer to the guarantee of no addition being made to the assessment during the currency of a settlement lease. I fear our agricultural classes will not understand the distinction between imperial and local land revenue, as laid down in the Act; and any addition made to the latter by the imposition of a special cess after the introduction of a settlement would assuredly create a feeling of general distrust.

180. It appears to me that the provision for increasing the revenue for local purposes, contemplated in the Act, is a condition which might fairly be reserved to the State were a permanent settlement to be introduced. But in a thirty-years' lease I think it is a matter of the greatest importance that the full demand to be realized, imperial as well as local revenue, should be declared; and the provision referred to does not appear to me to preclude the adoption of this course, for the Governor in Council, in the exercise of the right reserved, may, in my opinion, declare that, for a stipulated period at least, no addition shall be made to the local, in the same way as with the imperial, land revenue. I would urge the adoption of this course for Indápur, one anna being declared to be the maximum amount leviable during the new lease.

181. At the time the present assessment was introduced the question was warmly discussed, as to whether the settlement lease should be given for ten or for thirty years, and, as has been already explained, the decision was eventually in favour of the latter period. If there be any question in the matter *now*, it would be whether we should renew our agreements with the cultivators for thirty years, or adopt a permanent settlement.

182. The question of a permanent settlement has been a fruitful topic of discussion of late years, especially since the advocacy of the measure by the late Colonel Baird Smith in his able report on the Famine of 1860-61 in the Bengal districts. The sacrifice of public revenue which is involved in debarring the State from any share of the increase in the rentable value of land resulting from a rise in the price of agricultural produce, is the great objection urged against the measure; and in the districts in this Presidency, where an extremely light assessment has been fixed, it would apply with great force. It would appear, however, from Colonel Baird Smith's remarks, that the state of things is altogether different in the provinces of Bengal, for the assessment seems to have been already fixed there at the full measure of the State's demand.

183. Referring to this point, Colonel Baird Smith observes—

“It may be supposed that a great sacrifice of public revenue is involved in the concession of a perpetually fixed demand on the part of Government. It is to be observed, however, that (with a single exception to be noticed separately) the recent tendency of the measures of Government has shown a different conviction, and indicated a belief that its interests are best secured, not by general enhancement, but by general lightening on its demand on the land. The latest order under which settlements now in progress are conducted, prescribe a reduction of the proportion of the rent or net produce hitherto appropriated as Government revenue from 66 to 50 per cent; and I have no doubt that this is a wise and prudent step, sure to justify itself before many years pass away. It is scarcely possible, indeed, that a tax on rent which, even at its minimum, absorbs half that product, and presses exclusively on a single section of the community, can be permitted to increase. The tendency will, I believe, be quite in the opposite direction, and instead of desiring to raise the moderately-assessed districts to the level of the highest, the best revenue authorities will probably seek to lighten the pressure on the latter, and in this manner, rather than by the converse process, to equalize the burden generally.”

184. There is a marked difference, then, between the Bengal districts, for which the permanent settlement was proposed, and our Presidency generally as regards the pitch of assessment originally imposed. Indápur, which we are now revising, is naturally one of our least-favoured districts. Its average rainfall is so short and uncertain that I have now been obliged to discount liberally on this account; but still circumstances, in my opinion, have fully justified the imposition of an increase of above 50 per cent in that case even. In other districts (where the assessment will soon come round for revision) enjoying a certain and fair average rainfall, as the province of the Southern Mahrátta Country for instance, the future increase to the public revenue is probably not over-stated in being estimated at 100 per cent, and the rates which will give this increase will still leave the cultivators a full and ample margin of profit for the acquisition of capital.

185. But after making this increase, are there not good grounds for supposing that, on the return of another revision at the expiration of thirty years, we may again legitimately increase our demand upon the land? No one, I should think, would venture to state that a maximum rate of one rupee per acre represents, notwithstanding its precarious climate, the full assessment which

Indápur can bear. I cannot see that the State is called upon to forego these prospective advantages. The public expenditure connected with the government of the country is annually increasing, but our annual revenue has not of late kept pace with the demands upon it. It seems to me, in short, that it would be almost as unreasonable to ask the Chancellor of the Exchequer to fix the excise taxes in perpetuity, as to require the Bombay Government to introduce a perpetually-fixed demand upon the land !

186. I would, therefore, recommend that the proposed assessment of Indápur be declared permanent and unalterable for the term of thirty years.

187. I have now explained all my proposals affecting the revision of the present assessment ; but before closing this report I would offer a few remarks on questions affecting the success of the settlement and the well-being of the people.

General Remarks.

188. It will, I trust, have been made evident, from the general tenor of my remarks, that a remarkably short and capricious rainfall has had a very material effect in retarding the prosperity of the Indápur District. In short, that, unless we can cure this lasting defect, it can never attain to a permanent state of prosperity. Capital will accumulate in cycles of good seasons, to disappear again, however, to a considerable extent as each unfavourable cycle comes round.

189. Irrigation is the only means of remedying this defect ;
 * See Government and I would here draw attention to the im-
 Selections, Irrigation portance to this district of a project* recently
 Series No. II. brought forward by Colonel Fife for damming
 up the Muta River in a locality about 12 miles west of Poona. It
 is calculated that the head of water that will be raised by this
 work will furnish a supply for irrigating the country from Poona
 to a distance of nearly 100 miles eastward, extending throughout
 a considerable tract of Indápur. To a drought-stricken district,
 irrigation, which will afford a supply to compensate only for the
 regular rainfall, will be inordinately valuable. But how much
 greater will be the value of a supply which can be obtained after
 the season for the monsoon falls is past ; and Colonel Fife's pro-
 ject would do this. It would supply water sufficient for a rabi
 crop ; and instead of Indápur being at this season a parched and
 barren-looking country, with scarcely a trace of vegetation, we
 should see it covered with a considerable extent of valuable irri-
 gated cultivation.

190. I have estimated that 2 rupees per acre might be levied as an average rate for all lands for which water would be available for a rabi crop. The estimated supply would raise the average out-turn fully tenfold in excess of the ordinary monsoon crop produced. Instead of having to fight against seasons, pledging his land to the money-lender in bad, and paying off the debt in good, the cultivator could calculate on his regular annual return of produce, and would soon become independent of such pernicious assistance.

191. But, besides the actual supply of water obtainable from the canal, an increased supply would be afforded to the wells of the district by percolation from the canal. A striking example of this, connected with the new Jámdá Canal in the Khandesh Collectorate, has recently come under notice. Wells that were dry before the canal was opened, have now a good supply; nallas which had ordinarily little or no water at this season have a good running stream in them; and thus not only directly, by means of its canal, but indirectly also has this work been the means of spreading a supply of water throughout the country; and equally important results may be expected to follow upon the extension of Colonel Fife's project to the Indápur District.

192. Supplemented by a work of this kind, the district would rapidly attain to a state of prosperity under the assessment now proposed. The horrors of famine would for ever be averted; and the people, whilst accumulating wealth, would become large growers of articles of export produce, and consumers in an equal degree of the manufactured imports—the cotton and the woollen goods, and the hardware articles which form the staple wealth of the British manufacturer.

193. I cannot conclude without expressing my apprehensions that in this review of the Indápur settlement I have not done justice to the services of Messrs. Goldsmid and Wingate,—the great pioneers of that system of survey and settlement, which, originating in Indápur, has now been extended with most beneficial results throughout the length and breadth of the Presidency. The former officer died at Cairo in 1855 when on his way to England on sick certificate. But he has left behind him a name that will long be remembered by the cultivators of Indápur with feelings of the deepest veneration and respect as the great reformer of the abuses of a corrupt revenue system, and the originator of the "Paimash" Settlement.

194. Lieutenant Wingate, speaking of him as in the time of the Indápur settlement, after serving with marked distinction for

some years in the Survey Department, maturing its operations, and inaugurating many useful reforms in the revenue system of the Presidency, eventually retired from the service in 1853. Living in retirement from public life, his valuable services in this country had long remained unacknowledged by the State : but on the recent creation of additional classes of the Exalted Order of the Star of India, it was pleasing to his many friends in this country to find his name amongst the list of the distinguished servants of the State whom Her Majesty has been graciously pleased to appoint to be Knights Commanders of the Exalted Order of the Star of India.

I have the honour to be,

Sir,

Your most obedient Servant,

J. FRANCIS, Lieut.-Colonel,
Survey and Settlement Commissioner.

S t a t e m e n t .

**CONTRASTED STATEMENT of the Number of Houses,
according to two Census taken respectively**

Number.	Names of Villages.			Houses.				INHABIT			
				Description.				Males.			
				Tiled.	Flat-roofed.	Thatched.	Total.	Below 15 years old.	Above 15 years old.	Total.	
1	2			3	4	5	6	7	8	9	
1	Indápur	...	...	1836-37...	7	419	419	846	1,038	1,992	3,030
				1865-66...	4	478	745	1,227	1,574	2,256	3,830
2	Sháhá	...	...	1836-37...	...	23	1	27	23	49	73
				1865-66...	...	5	20	25	56	89	145
3	Kándalgaon	...	...	1836-37...	...	78	33	109	109	203	311
				1865-66...	...	71	48	119	110	205	315
4	Taratgaon	...	...	1836-37...	...	10	4	14	4	31	35
				1865-66...	...	8	9	17	34	31	65
5	Hingangaon	...	...	1836-37...	...	42	13	55	66	92	158
				1865-66...	2	36	27	65	83	141	224
6	Bábulgaon	...	...	1836-37...	...	24	27	51	47	105	152
				1865-66...	1	20	35	56	69	159	228
7	Bhátningaon	...	...	1836-37...	...	39	5	44	32	75	127
				1865-66...	...	27	13	40	43	57	100
8	Bedsinga	...	...	1836-37...	...	7	4	11	10	19	29
				1865-66...	...	15	4	19	20	35	55
9	Aosari	...	...	1836-37...	...	25	11	37	52	94	146
				1865-66...	...	20	16	36	61	108	169
10	Bhándgaon	...	...	1836-37...	...	61	51	112	114	181	295
				1865-66...	1	35	61	97	132	199	331
11	Báura	...	...	1836-37...	5	263	149	417	435	833	1,279
				1865-66...	182	214	243	639	769	1,369	2,138
12	Wojra	...	...	1836-37...	...	10	...	10	9	17	26
				1865-66...	...	16	5	21	24	25	49
13	Godi	...	...	1836-37...	...	13	4	22	21	44	65
				1865-66...	...	28	3	31	39	43	82

*Inhabitants, Cattle, &c., in Taluka Indāpur of the Poona Collectorate
in 1836-37 and 1865-66.*

ANTS.				CATTLE.								Carts.	Ploughs.
Females.			Total Columns 9 and 12.	Buffaloes and She-Buffaloes.		Cows and Calves.	She Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels.	Sheep and Goats, &c.	Total.			
Below 15 years old.	Married.	Total.		Kept for agricultural purposes.	Kept for other purposes.								
10	11	12	13	14	15	16	17	18	19	20	21	22	
969	2,252	3,221	7,051	1,853	38	2,324	686	167	2,735	7,753	147	108	
15	51	67	145	73	...	154	6	2	523	711	2	8	
43	102	145	290	161	4	154	41	3	399	762	3	12	
70	223	299	610	250	...	305	81	15	529	1,282	5	22	
60	227	287	602	306	8	309	64	17	714	1,418	5	20	
21	28	37	72	53	...	51	16	...	31	151	...	6	
21	43	64	129	64	...	71	18	...	55	208	...	11	
69	143	212	436	191	5	234	36	11	1,079	1,556	7	13	
60	150	210	438	260	...	251	47	14	112	684	10	21	
26	64	90	190	80	...	131	15	6	320	552	6	8	
12	26	38	93	42	...	42	10	1	220	315	1	6	
37	115	152	321	157	6	121	37	5	391	717	6	19	
92	217	309	640	225	3	233	71	14	683	1,229	12	22	
445	1,228	1,673	3,811	2,014	31	1,427	374	114	1,714	5,674	38	136	
17	27	44	93	30	2	56	...	...	36	124	...	3	
32	54	86	168	68	3	60	19	6	65	218	1	7	

CONTRASTED STATEMENT of the

Number.	Names of Villages.				HOUSES.				INHABIT.		
					Description.				Males.		
					Tiled.	Flat-roofed.	Thatched.	Total.	Below 15 years old.	Above 15 years old.	Total.
1	2				3	4	5	6	7	8	9
14	Lumewari	...	...	1836-37...	...	45	5	50	50	70	120
				1865-66...	2	43	8	53	78	93	171
15	Sarati	...	...	1836-37...	...	62	17	79	74	121	195
				1865-66...	5	49	30	84	123	145	268
16	Nirnibmgaon	...	...	1836-37...	...	33	3	41	40	62	102
				1865-66...	...	56	13	69	83	100	183
17	Chákáti	...	...	1836-37...	...	11	...	11	14	15	29
				1865-66...	...	17	8	25	45	46	91
18	Redni	...	...	1836-37...	2	63	14	84	85	148	233
				1865-66...	11	31	28	70	85	213	298
19	Redá	...	...	1836-37...	...	84	8	92	91	149	240
				1865-66 ..	1	79	22	102	111	176	287
20	Setphal Haveli	...	...	1836-37...	...	83	43	126	139	234	373
				1865-66...	2	76	56	134	140	229	369
21	Káti	...	...	1836-37...	...	103	18	121	120	218	338
				1865-66...	...	16	81	97	159	274	433
22	Pitkeshwar	...	...	1836-37...	...	...	...	...	...	...	...
				1865-66...	...	13	...	13	16	19	35
23	Nimbgaon Ketki	...	...	1836-37...	...	210	85	295	365	593	958
				1865-66...	...	213	120	333	558	768	1,326
24	Gokhli	...	...	1836-37...	...	...	...	...	...	...	49
				1865-66...	...	32	6	38	41	52	93
25	Wangali	...	...	1836-37...	...	2	...	2	3	6	9
				1865-66...	16	...	7	23	21	36	57
26	Rajehwári	...	...	1836-37...	...	12	...	12	6	16	22
				1865-66...	18	...	1	19	13	24	37

Number of Houses, &c.—continued.

ANTS.				CATTLE.								
Females.			Total Columns 9 and 12.	Buffaloes and She- Buffaloes.		Cows and Calves.	She Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones and Elephants and Camels.	Sheep and Goats, &c.	Total.	Carts.	Ploughs.
Below 15 years old.	Married.	Total.		Kept for agricultural purposes.	Kept for other purposes.							
10	11	12	13	14	15	16	17	18	19	20	21	22
41	73	111	223	91	...	103	30	2	21	250	2	9
58	83	141	312	136	...	128	31	11	96	402	11	8
52	123	173	373	170	...	290	63	9	766	1,298	3	11
73	160	233	501	237	3	173	67	11	382	873	3	15
13	64	77	179	117	...	92	27	9	154	399	-1	10
51	109	160	343	131	8	119	56	14	248	576	...	13
9	18	27	36	22	...	62	12	7	54	157	1	2
13	50	63	154	70	...	68	28	6	36	208	3	6
47	145	192	425	135	...	127	37	11	30	340	...	10
75	181	256	554	237	1	196	58	24	329	845	9	35
55	157	212	452	139	...	291	52	18	777	1,277	5	24
66	183	249	536	242	12	183	50	16	325	828	5	26
74	231	305	678	315	...	308	98	19	177	977	4	24
99	242	341	710	294	1	287	62	42	282	968	11	22
66	225	311	649	272	...	301	62	22	934	1,591	2	22
103	230	333	766	249	20	194	53	13	648	1,177	4	59
...	...	...	...	...	...	...	...	...	...	...	...	...
20	14	34	69	28	...	26	4	1	21	80	...	4
275	665	200	1,028	703	...	228	130	60	1,027	2,835	16	74
382	788	1,170	2,496	802	27	558	229	71	1,242	2,929	64	86
...	...	60	109	89	...	...	...	...	...	228	...	...
18	50	68	161	303	3	258	30	8	1,173	1,775	5	35
2	7	9	18	8	...	17	2	4	323	359	...	1
12	34	46	103	44	...	45	17	4	275	385	1	4
2	17	19	41	22	...	23	1	...	115	191	..	3
1	26	27	64	34	...	27	15	2	326	404	...	3

CONTRASTED STATEMENT of the

Number.	Names of Villages.				Houses.				INHABIT.		
					Description.				Males.		
					Tiled.	Flat-roofed.	Thatched.	Total.	Below 15 years old.	Above 15 years old.	Total.
1	2				3	4	5	6	7	8	9
27	Gágargaon	...	...	1836-37...	...	10	...	10	7	16	23
				1865-66...	27	4	5	36	48	68	116
28	Bijaudi	...	...	1836-37...	...	20	...	20	17	30	46
				1865-65...	46	...	3	49	72	75	137
29	Balpuri	...	...	1836-37...	...	1	...	1	4	2	6
				1865-66...	...	10	1	11	17	24	41
30	Bhauri	...	...	1836-37...	...	28	1	29	22	48	70
				1865-66...	...	31	13	44	44	58	102
31	Chándgaon	...	...	1836-37...	...	15	10	25	38	76	114
				1865-66...	1	19	25	45	28	107	135
32	Warkuta (Bk.)	...	...	1836-37...	...	25	13	48	27	83	110
				1865-66...	3	85	32	120	133	186	319
33	Agoti	...	...	1836-37...	1	50	58	108	122	219	346
				1865-66...	1	11	100	112	146	227	373
34	Gánjawalan	...	...	1836-37...	...	20	7	27	24	44	68
				1865-66...	...	17	2	19	27	32	59
35	Kalási	...	...	1836-37...	...	51	27	78	73	152	225
				1865-66...	2	58	36	96	137	135	272
36	Káltan	...	...	1836-37...	...	73	23	101	111	210	321
				1865-66...	...	82	58	140	176	189	365
37	Sirsodi	...	...	1836-37...	...	57	6	63	16	80	130
				1865-66...	...	36	35	71	95	71	166
38	Padasthal	...	...	1836-37...	...	53	13	66	65	103	168
				1865-66...	...	51	11	62	65	127	192
39	Ajoti	...	...	1836-37...	...	51	2	53	11	54	132
				1865-66...	...	27	44	71	56	107	153

Number of Houses, &c.—continued.

ANTS.			CATTLE.									
Females.			Total Columns 9 and 12.	Buffaloes and She Buffaloes.		Cows and Calves.	She-Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels.	Sheep and Goats, &c.	Total.	Carts.	Ploughs.
Below 15 years old.	Married.	Total.		Kept for agricultural purposes.	Kept for other purposes.							
10	11	12	13	14	15	16	17	18	19	20	21	22
	13	18	11	28	...	16	4	...	3	51	...	3
28	59	87	203	74	5	79	11	3	509	681	3	8
14	35	49	105	76	...	100	8	1	121	306	1	5
38	79	117	254	108	3	134	31	7	515	798	2	8
...	3	3	9	6	...	16	...	...	100	122	...	1
12	25	37	78	45	...	52	6	2	480	585	1	4
17	45	62	132	60	...	98	9	1	73	241	...	5
33	66	99	201	78	5	76	9	1	314	483	2	6
30	69	99	213	114	...	153	22	15	31	340	...	10
34	73	107	242	105	2	80	6	12	159	364	...	13
31	81	112	222	125	...	174	12	10	152	473	...	6
74	191	265	584	277	4	265	38	9	784	1,377	4	22
37	222	309	655	325	...	522	74	20	282	1,223	5	30
101	237	338	711	325	...	307	73	15	440	1,160	...	15
15	43	58	126	60	...	56	10	6	53	185	...	1
10	32	42	101	38	...	48	13	3	24	126	...	4
65	136	201	426	226	...	283	46	19	246	820	1	21
78	156	234	506	242	5	246	26	9	351	879	2	36
69	201	270	591	327	...	306	74	23	755	1,715	2	29
128	227	355	720	271	1	270	103	18	845	1,508	4	32
36	73	114	249	121	...	157	52	6	551	917	...	11
33	100	133	299	130	...	155	47	9	498	839	1	14
50	106	156	324	132	...	284	57	11	305	789	1	10
69	152	221	413	187	2	206	44	18	914	1,371	2	14
...	61	110	250	126	...	115	21	3	78	342	2	11
56	106	162	325	157	9	115	42	13	142	478	6	17

CONTRASTED STATEMENT of the

Number.	Names of Villages.				Houses.				INHABIT		
					Description.				Males.		
					Tiled.	Flat-roofed.	Thatched.	Total.	Below 15 years old.	Above 15 years old.	Total.
1	2				3	4	5	6	7	8	9
40	Sugaon	...	...	1836-37...	...	60	19	79	65	107	167
				1865-66...	...	31	43	74	76	122	198
41	Pimpri (Khurd)	...	...	1836-37...	...	5	...	5	5	11	16
				1865-66...	...	11	7	18	30	33	63
42	Kalas	...	...	1836-37...	3	189	71	263	249	488	737
				1865-66...	2	245	158	405	438	623	1,061
43	Rúi	...	...	1836-37...	...	73	21	94	73	162	235
				1865-66...	...	61	62	123	147	227	374
44	Veháli	...	...	1836-37...	...	59	14	73	56	134	190
				1865-66...	...	63	9	72	89	151	240
45	Gotundi	...	...	1836-37...	6	72	5	83	70	158	228
				1865-66...	5	89	22	116	100	172	272
46	Shelgaon	...	...	1836-37...	4	207	84	295	306	504	810
				1865-66...	1	249	153	403	468	610	1,078
47	Háturna	...	...	1836-37...	...	69	41	110	110	216	326
				1865-66...	1	71	51	123	205	266	471
48	Lásurna	...	...	1836-37...	3	185	59	247	263	460	723
				1865-66...	36	187	131	354	335	621	956
49	Kalamb	...	...	1836-37...	...	133	68	221	209	396	605
				1865-66...	6	95	112	213	219	353	572
50	Chikli	...	...	1836-37...	...	6	8	14	16	28	44
				1865-66...	...	2	13	15	18	48	66
51	Kurowli	...	...	1836-37...	...	36	7	43	60	103	163
				1865-66...	5	17	15	37	69	109	178
52	Jámb	...	...	1836-37...	...	13	1	17	22	24	46
				1865-65...	6	14	3	23	23	30	53
53	Udhat...	...	...	1836-37...	...	58	13	71	54	110	208
				1865-66...	16	46	9	71	97	160	257

Number of Houses, &c.—continued.

ANTS.			CATTLE.									
Females.			Total Columns 9 and 12.	Buffaloes and Sheep Buffaloes.		Cows and Calves.	She-Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels.	Sheep and Goats, &c.	Total.	Carts.	Ploughs.
Below 15 years old.	Married.	Total.		Kept for agricul- tural purposes.	Kept for other pur- poses.							
10	11	12	13	14	15	16	17	18	19	20	21	22
42	113	155	322	193	...	248	52	7	41	541	4	20
47	124	171	369	141	7	146	39	5	536	874	...	19
4	10	14	30	14	...	13	...	...	...	27	1	3
19	34	53	116	60	...	50	10	2	149	271	3	10
189	499	688	1,425	630	...	824	106	47	4,513	6,120	10	59
241	620	861	1,922	821	6	889	85	28	3,667	5,496	31	67
50	164	214	449	219	...	395	50	40	1,001	1,705	3	22
89	230	319	693	256	2	283	62	11	1,160	1,774	7	32
44	136	180	370	181	...	191	50	19	53	494	4	16
68	159	227	467	193	...	169	46	10	304	722	8	15
52	156	208	436	233	...	192	50	15	515	1,005	3	19
76	147	223	495	182	3	166	24	8	534	917	11	22
217	492	709	1,519	732	...	721	203	60	1,735	3,451	11	10
285	662	947	2,025	900	24	789	140	45	2,920	4,818	39	65
72	204	276	602	317	...	328	27	22	1,196	1,890	4	26
155	272	427	898	263	9	235	27	28	1,655	2,217	16	20
203	486	689	1,412	609	...	663	181	60	770	2,283	12	22
194	607	801	1,757	505	35	486	134	22	829	2,011	55	32
140	411	551	1,156	554	...	576	134	42	613	1,919	18	47
147	376	523	1,095	455	...	332	69	26	394	1,276	35	11
6	31	37	81	42	...	40	17	6	...	105	...	2
20	47	67	133	48	...	37	12	6	101	204	...	4
42	94	136	299	157	...	185	46	20	619	1,027	1	13
62	110	172	350	121	1	96	33	16	101	368	16	15
12	24	36	82	51	...	52	8	4	22	137	2	2
19	28	47	100	50	...	45	10	...	10	115	6	4
59	104	163	371	154	...	147	81	17	9	408	5	12
47	131	178	435	166	...	133	42	13	504	858	19	13

CONTRASTED STATEMENT of the

Number.	Names of Villages.				Houses.				INHABIT		
					Description.				Males.		
					Tiled.	Flat-roofed.	Thatched.	Total.	Below 15 years old.	Above 15 years old.	Total.
1	2				3	4	5	6	7	8	9
54	Tausi	...	...	1836-37...	...	41	32	73	40	100	140
				1865-66...	12	31	13	56	64	89	153
55	Sansar	...	...	1836-37...	...	50	56	106	107	183	290
				1865-66...	...	58	99	157	187	271	458
56	Kajhad	...	...	1836-37...	...	73	41	114	115	190	314
				1865-66...	...	50	89	139	245	322	567
57	Nimbori	...	...	1836-37...	...	21	7	28	42	59	94
				1865-66...	3	15	36	54	54	114	168
58	Lakri	...	...	1836-37...	...	50	30	80	67	88	155
				1865-66...	2	43	54	99	120	196	316
59	Nirgudeh	...	...	1836-37...	...	...	...	...	...	...	287
				1865-66...	9	75	43	127	226	329	555
60	Shetphal Gada	...	...	1836-37...	...	87	30	117	121	194	315
				1865-66...	15	47	52	114	187	311	498
61	Pimpla	...	...	1836-37...	...	9	19	28	35	53	89
				1865-66...	...	14	28	42	44	73	117
62	Madanwari	...	...	1836-37...	...	40	29	69	82	111	193
				1865-66...	2	25	39	66	86	150	236
63	Akola	...	...	1836-37...	...	20	29	49	62	98	160
				1865-66...	1	38	53	91	225	130	355
64	Bhadalwari	...	...	1836-37...	...	16	17	33	39	63	102
				1865-66...	...	33	31	64	72	87	159
65	Holgudwari	...	...	1836-37...	...	11	...	11	8	15	23
				1865-66...	...	6	...	6	11	9	20
66	Bhigwan	...	...	1836-37...	...	12	32	44	78	119	197
				1865-66...	3	84	99	186	167	306	473
67	Decksal	...	...	1836-37...	...	9	41	50	32	77	109
				1865-66...	1	17	22	40	25	91	116

Number of Houses, &c.—continued.

ANTS.			CATTLE.									
Females.			Total Columns 9 and 12.	Buffaloes and Sheep.		Cows and Calves.	She-Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels.	Sheep and Goats, &c.	Total.	Carts.	Ploughs.
Below 15 year sold.	Married.	Total.		Kept for agricultural purposes.	Kept for other purposes.							
10	11	12	13	14	15	16	17	18	19	20	21	22
43	41	134	200	43	...	143	43	17	60	320	2	9
54	92	146	299	105	...	111	19	3	143	381	...	8
79	194	273	503	251	...	233	65	67	111	697	6	23
86	267	353	811	211	...	255	31	22	375	894	28	25
81	224	305	619	249	...	303	71	13	500	1,197	4	9
131	350	481	1,048	345	1	353	35	32	534	1,300	8	47
29	57	86	130	96	...	171	86	6	25	234	3	13
36	114	150	318	98	...	119	8	1	155	381	13	14
33	83	126	291	134	...	241	20	11	300	814	...	24
115	171	286	602	170	4	247	20	13	291	745	11	7
...	...	245	532	276	...	...	...	...	...	1,761	11	...
115	317	432	987	479	...	473	34	31	1,386	2,408	32	35
23	103	284	599	345	...	425	75	22	1,032	1,899	6	33
120	269	389	887	461	31	354	73	31	1,107	2,057	61	68
19	59	78	167	86	...	117	19	13	146	361	...	10
41	66	107	224	93	...	98	5	7	364	567	8	7
42	120	162	355	163	...	193	23	31	661	1,281	...	13
40	121	161	397	183	5	133	14	20	764	1,119	10	19
43	93	136	293	149	...	249	24	2	493	832	2	13
221	98	319	674	330	1	366	56	16	654	1,423	43	44
23	59	94	196	67	...	144	24	4	544	783	...	6
39	85	124	283	125	...	119	27	12	687	970	6	8
7	14	21	44	11	...	13	...	...	9	33	...	...
3	9	12	32	9	2	9	...	...	2	22	2	1
53	124	177	374	225	...	139	58	21	532	1,025	2	30
99	285	384	857	242	29	210	26	47	722	1,276	58	34
19	70	98	207	99	...	105	13	8	251	476	...	10
20	78	98	214	90	2	85	1	4	...	182	16	15

CONTRASTED STATEMENT of the

Number.	Names of Villages.				HOUSES.				INHABIT.		
					Description.				Males.		
					Tiled.	Flat-roofed.	Thatched.	Total.	Below 15 years old.	Above 15 years old.	Total.
1	2				3	4	5	6	7	8	9
68	Kumbhárgaon	...	1836-37...	...	...	49	20	69	62	109	171
			1865-66...	1	59	26	86	98	139	237	
69	Dáij	...	1836-37...	...	...	29	70	99	121	223	344
			1865-66...	2	15	64	81	103	185	288	
70	Palasdeo	...	1836-37...	...	...	...	...	...	...	...	1,120
			1865-66...	20	71	311	402	478	943	1,421	
71	Pondháuri	...	1836-37...	...	...	61	13	74	73	122	195
			1865-66...	...	...	40	15	55	37	114	151
72	Takrárwári	...	1836-37...	...	...	...	...	...	...	...	21
			1865-66...	14	12	3	29	19	40	59	
73	Loni	...	1836-37...	...	...	46	37	83	65	182	267
			1865-66...	...	...	52	80	132	177	235	412
74	Kantali	...	1836-37...	...	...	31	6	37	48	61	109
			1865-66...	...	...	...	58	58	69	111	180
75	Nirwángi	...	1836-37...	...	...	167	60	227	247	431	678
			1865-66...	10	149	219	378	278	495	773	
76	Khorochi	...	1836-37...	17	89	29	135	129	241	370	
			1865-66...	56	69	56	181	191	278	469	
77	Nhávi	...	1836-37...	8	105	35	143	127	185	312	
			1865-66...	5	56	43	104	120	141	261	
78	Bori	...	1836-37...	...	...	113	43	156	132	223	355
			1865-66...	1	82	81	164	215	291	506	
			1836-37...	31	4,177	2,207	6,785	7,061	12,591	21,123	
			1865-66...	560	4,351	4,375	9,286	11,343	17,152	28,495	

Number of Houses, &c.—concluded.

ANTS.				CATTLE.								
Females.			Total Columns 9 and 12.	Buffaloes and She. Buffaloes.		Cows and Calves.	She-Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels	Sheep and Goats, &c.	Total.	Carts.	Ploughs.
Below 15 years old.	Married.	Total.		Kept for agricul- tural purposes.	Kept for other pur- poses.							
10	11	12	13	14	15	16	17	18	19	20	21	22
48	109	157	328	156	...	220	22	10	1,027	1,435	1	11
59	127	186	423	153	7	148	11	7	514	840	24	9
88	200	288	632	255	...	353	100	24	913	1,645	1	25
63	158	221	509	261	...	313	52	24	433	1,083	26	43
...	...	1,097	2,217	785	...	...	...	...	...	3,047	52	...
313	759	1,072	2,493	776	39	759	172	68	2,469	4,283	79	50
43	115	158	353	199	...	313	21	23	1,127	1,683	...	10
43	101	144	295	142	7	174	16	9	1,074	1,422	3	8
...	...	21	42	26	...	...	...	...	...	37	1	0
24	38	62	121	60	...	56	18	1	15	150	3	4
81	180	261	528	268	...	405	63	18	64	818	1	23
125	248	373	785	331	14	349	47	26	365	1,132	12	24
24	53	77	186	124	...	173	27	10	229	563	3	12
51	107	158	338	185	2	241	49	15	335	827	3	26
172	412	584	1,262	676	...	869	181	51	1,147	2,924	11	58
222	531	753	1,526	256	145	422	119	31	563	1,836	40	72
92	242	334	704	349	...	515	141	20	908	1,933	6	33
126	332	458	927	432	...	334	118	37	559	1,480	37	35
89	196	285	597	284	...	326	53	31	1,213	1,907	3	21
70	173	243	504	350	4	218	38	11	507	1,128	9	...
142	246	388	743	230	...	173	34	27	207	671	2	...
132	315	447	953	333	...	174	51	14	545	1,117	7	...
4,913	12,714	19,050	40,179	17,673	...	21,345	4,477	1,431	36,257	85,082	291	1,454
7,365	16,970	24,335	52,830	20,976	591	19,684	4,290	1,402	47,305	94,248	1,165	1,820

Appendix I.

To S. MANSFIELD, Esq.,

Assistant Collector, in charge of Indápur.

SIR,—In doing myself the honour of reporting on the Revision of the Survey and Assessment of the Indápur Pergunna, I feel little hesitation in expressing the favourable opinions of it contained in the following pages, since the praise and credit due to its projectors, and the contrivers of its system, fall to others. The plan for its execution had been laid down before I received charge of my present duties; the elements, also, of the settlement had been determined and in a portion of the pergunna had been combined into the finished assessment.

2. Of the plans adopted for revising and correcting the survey measurements, re-classifying the lands, ensuring accuracy in returns and reports, checking the work performed by subordinate agents, and conducting all other details of business, Messrs. Goldsmid and Wingate had already given ample memoranda to the Principal Collector. These, coming, as they do, from the officer who contrived the arrangements, must be much more satisfactory than any description of them I could give. I shall, therefore, altogether omit this part of the subject in my present report, and shall principally confine my observations to the principles on which the revision of assessment has been conducted, its results as connected with Mr. Pringle's and the Mamul settlements of the district, and its effects on the condition of the people and the revenue of Government.

3. In following out the system of revising and correcting the survey measurements, described in the memoranda above alluded to, it was found necessary to re-measure the whole lands of 17 out of the 86 villages in the pergunna. The soil of 9 out of these 17 villages is so continuously good, and, consequently, the boundaries of the various fields so fixed and well defined, that the errors discovered there can only be attributed to mismeasure-

ment on the part of the kárkuns employed by Mr. Pringle.* That these mismeasurements were wilful, there can be little doubt, since Government were in all these cases losers by them; and this idea is confirmed by the discovery that several of these villages were entrusted for measurement to the same kárkun. In the other 8 villages the line of demarcation, in many fields, between the arable and unarable land is dependent on the fancy of the cultivator, and in consequence it is so variable as to render it impossible that measurements made at any great intervals of time should correspond; but even in these villages I am inclined to think the mismeasurements in many instances wilful. In the remaining 59 villages of the pergunna the survey measurements seem to have been executed with very tolerable accuracy and fidelity. This circumstance is, I believe, to be attributed to the inexperience, in the act of exacting bribes, of the kárkuns who measured it. With one or two exceptions none of them had ever been previously employed in any other pergunna.

4. It was determined by Government that the acre should

† Government letter No. 2056 of 1835, paras. 14 and 15.

‡ Government letter No. 2056 of 1835, paras. 16 and 17.

§ Revenue Commissioner's letter No. 1162 of 1835, para. 11, and No. 898 of 1835, para. 15.

continue the standard land measure of the pergunna;† that Mr. Pringle's measurements should be retained; and that the determination of the rates of assessment should be left to Mr. Goldsmid.‡ It appears, however, that, in conformity with Mr. Goldsmid's first views of the subject, it was imagined that only three or four rates would be established. §

5. These rates were considered necessary by the native governments, and also by those of our

¶ Revenue Commissioner's letter No. 502 of 1835, para. 37; Mr. Shortredo's letter, dated 15th January 1835, para. 13.

own countrymen best fitted for judging on the subject,¶ to form an assessment possessing the proper degree of minuteness of valuation on the basis of the

Chahur, a measure which has been described by Government as

* In most fields an error of even 10 per cent in the measurement affects the assessment no more than a difference of half an anna in the rate per acre. For instance, take a field of 40 acres, and let the rate be 5 annas. The proper assessment on it is 5 times 40, or 200 annas. Let it be measured as containing 44 acres, and, at the same rate, the assessment will be $44 \times 5 = 220$ annas; let it be misassessed at $5\frac{1}{2}$ annas, and the assessment will be $5\frac{1}{2} \times 40 = 220$ annas. Both these results differ from the proper assessment by 20 annas. Accuracy within half an anna in the classification can never be expected, and, therefore, though perfect accuracy would be desirable, measurements within 10 per cent of the truth are not to be considered as out of keeping with or as vitiating the rest of the work.

being, roughly speaking, equal to 120 bigas, but as deviating on both sides of this limit according to the quality of the lands. It will not, therefore, appear surprising that, on the substitution of the invariable acre for this pliable and accommodating measure, a close examination into the nature of the soils in the pergunna and their comparative productive powers showed that minuteness of valuation could now only be obtained by the introduction of a greater number of rates.

6. Probably similar considerations induced the originators of the first survey to adopt nine rates instead of following the native custom of using only three. But, however this may be, it was now found that, for the purpose of assessment, the division of the soils into three colours, each colour containing three sorts, would be sufficiently minute, and that it would possess the advantage of not being altogether unknown to the kárkuns to be employed in the work of classification and the people whose lands were to be assessed.

7. One of the most difficult operations in making an assessment is to determine with accuracy the proportion by which the levy from different sorts of lands should be regulated ; and a false system here seems to have been one of the chief defects of the first survey. It is observed by the Revenue Commissioner "that the great objection urged by the people to the survey rates is the increase which they have imposed on the inferior lands, while on the superior lands they have effected a reduction.* This general and universal hardship cannot be accounted for, even by the numerous causes of error and defect exposed by Lieutenant Shortrede : it is so general and universal that we must look for its cause in the system, and not in the execution, of the survey.

* Revenue Commissioner's letter No. 502 of 1835, para. 29.

8. The survey rates were fixed at 55 per cent of the net profit on land ; and of this system the disproportion, above alluded to, appears to have been the natural effect. Assessing fields at a percentage of the net profit was, in fact, remunerating the cultivator, not in proportion to his labour, but in proportion to the value of the field on which he laboured. To show how unequally, by this system, people requiring the same funds for their support were remunerated, I have calculated, from the survey papers of 13 villages in the Indápur Pergunna, the sums which, had the survey been conducted, in other respects, on right principles, would have been left with the respective holders of fields of the nine kinds of soils, so differing in size as to require each an

annual expense of 5 rupees for their proper cultivation. They are as follows :—

1st Black.	2nd Black.	3rd Black.	1st Red.	2nd Red.	3rd Red.	1st Barad.	2nd Barad.	3rd Barad.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2 11 11	2 8 7	1 3 5	1 9 5	1 4 8	0 15 4	0 15 10	0 10 3	0 6 10

The fair sum to have left with each of the owners of these fields, as calculated from the same papers, would have been somewhat more than one rupee.

9. In fixing the rates in the Indápur Pergunna care was taken to avoid this error. Lieutenant Shortrede has well explained in the 72nd, 73rd, 74th, 75th, and 76th paragraphs of his report on the revenue survey, dated the 24th October 1835, the liabilities to error which must invalidate the results presented by the long and tedious method of estimating, in numbers, the expense and profits of cultivation; and in his 109th and 110th paragraphs he proposed two other methods of graduating an assessment—one “founded on a portion of the gross produce, decreasing from the rich to the poor soils;” the other by determining on the spot, by means of persons possessing “some experience and tolerable judgment,” assisted by the cultivators, what rate per acre the “soil of each particular field will bear.” The expression, “assessing each at what it will bear,” corresponds, I imagine, to the one made use of by the Honourable Court of Directors when they direct land to be assessed according to its capabilities; and performing this operation on the spot, by the experience and judgment one possesses, is the plan acted upon by the landlord and tenant wherever such a relation exists. But to have visited personally each field in a pergunna containing 220,000 acres, would have been the work of at least twelve years, and a plan for shortening this period became absolutely necessary.

10. By visiting fields of each of the nine kinds of soil, and determining, with the assistance of those best skilled in agriculture, and by the judgment and knowledge they themselves possessed, what assessment, after taking into consideration the uncertainty of rain and all other circumstances, an acre of each sort of soil

could bear, and applying rates thus fixed to returns, prepared and checked with the greatest care, of the quantity of soil of each sort existing in each field, Messrs. Goldsmid and Wingate succeeded in preserving in the assessment the true principle of assessing each field at what it will bear (for its capability), whilst they adopted a plan compatible with speediness of execution.

11. The result of their examination was the accompanying table of rates,* for the fairness and justness of which Government

* Table No. 5. must principally rely on the known judgment, experience, and knowledge of the individuals who formed it. It will not be deemed irrelevant to the subject, however, if an attempt be made to show by facts that the new assessment of Indápur, calculated on them, cannot well be objected to either as too high or too low.

12. The Tanká assessment on the villages in the pergunna at present in the hands of Government, exclusive of the sums levied by Hakdárs, amounted in round numbers to about 1,02,000 rupees. To this sum adding 20,000 rupees, as the probable

† 1,22,000 rupees. amount of haks levied directly by Hakdárs, makes under that system the total burden of taxation on the people 1,22,000 rupees.†

The Kamál assessment on the same villages amounted in round numbers to about 2,28,000 rupees.‡

‡ 2,28,000 rupees. The survey assessment, allowing 1,400 rupees as what would probably have been the assessment on the village of Pondaure, lately fallen in to

§ 2,03,000 rupees. Government, amounted in round numbers, on the same villages, to about

¶ 84,000 rupees. See Table No. 6. 2,03,000 rupees. § The assessment as now revised amounts to about 84,000 rupees.¶

13. The supersession of the Tanká by the Kamál assessment is to be attributed, as mentioned in the 9th paragraph of the Revenue Commissioner's letter No. 503 of 1835, to the augmentation of the resources of the country and the depreciation of the value of money since the days of Malik Ambar. The artificially-increased population of the roving Mahrátta nation in its glory, and the gold and silver plunder gathered from one-half of India in the Peishwa's camp, sufficiently account for both these occurrences.

14. The necessity for superseding both the Tanká and Kamál by a lighter assessment than either, may, on the other hand, be found in the lessened demand for produce, attendant on the disper-

sion of the Mahrátta orders of cavalry, and the increased value of money caused by the ebb, from Mahráshtra, of the wealth and riches which the tide of fortunate plunder had brought in.

15. It is to be regretted that the assessment by Mr. Pringle's survey was founded on the average price of grain during many previous years. The effects of temporary causes were just dying away, and it was the more probable that the price of corn would decrease still further, than that it would be raised to its former height. His assessment of this district was too high. It was even higher than the Tanká, which had been reverted to under Bajirow in 1807.

16. Under a native government, and subject to the extortions of unprincipled and unchecked government servants, it is difficult to say how much the people pay ; but, whatever may have been exacted by individuals from the people, I do not think that the Kamál assessment has ever been realized by any government in this district ; and this opinion seems to be coincided in by the Revenue Commissioner in his letter No. 502 of 1835.* Taking,

*Paragraphs 4 and 5. however, even the Kamál as a standard of comparison, it will be found that the corn assessment now and then do not very materially differ. The Kamál assessment of 2,28,000 rupees was a commutation for 5,472,000 sers of grain, at the rate of 24 sers per rupee ; and this rate is not a high one for that time, as table Nos. I. and IV. will prove, in which it may be seen that the average price of grain in 1218, 19, 20, 21, 22 Fasli, under the light Tanká assessment, was one rupee for 24½ sers. The present assessment of 84,000 rupees is a commutation for 544,000 sers of the same grain, at the rate of one rupee for 66 sers, which has been the price of grain here for the last two years ; or, 4,452,000 sers at the rate of the average price of corn here for the last five years, viz., 53 sers for one rupee.

17. In discussing a question of this nature, in which the permanent improvement of the country and the welfare of the people are the great objects to be kept in view, it would seem shortsighted and unfeeling to propose the immediate improvement, or otherwise, of the Government revenue as a test by which to try a new assessment. The ultimate improvement of the revenue by every fair and liberal measure, is an effect which time, we may feel assured, will always show. But in the present instance it is pleasing to point out that Government is an immediate gainer by a liberal measure. Without including sums collected as outstanding balances, the average annual collections in the pergunna from Fasli 1235 to Fasli 1245, excluding Fasli 1242 as a

* *Vide* Table No. IV. year of some scarcity, were 32,802 rupees;* the largest sum collected in any one year of the 14 preceding Fasli 1246, excluding sums levied for balances, was 48,020 rupees.† In the past year (1246)—the first year after the commencement of the revision of assessment—the collections amounted to 50,198 rupees;† and they will probably exceed the sum in the present year (1247).

18. It will not be thought, I hope, after the foregoing paragraphs, that the present assessment is too light.

19. From that part of my 16th paragraph which regards the relation between the present and Kamál assessments considered as commutations for grain, and my previous declaration that the Kamál assessment was never realized in this district, it would not, at first sight, be an unfair deduction that the present assessment is too heavy; but it must be remembered that the people are now free from the extortions, cesses, and jásti-pattis of the host of deshmuks, deshpandehs, patels, and kulkarnis who in former days took from them in general the means of paying the Government revenue.

20. Humiliating as it is, it is still a fact that the Indápur Pergunna has never till the present year been in so flourishing a condition as it was in Fasli 1228, the first season after we received it from the Peishwa's Government. In that season 215,911 bigas were under cultivation,‡ a quantity bearing the same proportion to the total number of acres. In the present season upwards of 189,000 acres of land are under cultivation.§

‡ *Vide* Table No. II.
§ *Vide* remarks in Table No. II.

21. In Fasli 1245 the remissions in the sub and principal divisions of the Indápur Pergunna were 4,667 rupees in the former and 7,911 rupees in the latter; the outstanding balances for the same year were 160 rupees in the one and 1,166 rupees in the other. In Fasli 1246 the new assessment was introduced in the subdivision. In that year, though the amount of remissions in the principal division rather increased, being 4,889 rupees, the remissions in the subdivision fell in their amount to 1,266 rupees; the outstanding balances in the principal division also increased to 196 rupees, while in the subdivision they fell, as compared with the previous years, from 1,166 to 205 rupees.

The total amount of remissions and outstanding balances for Fasli 1246 was 6,557 rupees; during the 14 previous years they never were so small.¶

¶ *Vide* Table No. III.

22. That a partial introduction of the new assessment should so much diminish the amount of remissions and balances, and that the revision of assessment should increase cultivation to an extent unparalleled during the twenty years we have possessed the country, are strong proofs that the new assessment is not too high. The cheerful and contented looks of the peasantry, and the marked improvements in their dress, bear witness to the same point.

23. In conformity with the directions of Government on the subject, all lands irrigated from wells have been subjected to a Bagayet tax.

24. It was found impossible to estimate the comparative value of Motasthal Bagayet lands, among themselves, without referring to the quantity and permanency of water in the wells as the most important circumstances to be considered. Of these and other circumstances connected with each well, tabular documents were carefully prepared, and of the relative value of gardens having certain supplies of water containing certain descriptions of soil, &c., ideas were obtained in a manner similar to that described in my 9th and 10th paragraphs.

25. This being done, the idea naturally suggested itself to divide the gardens into classes, and fix a certain rate of assessment for each class. But in practice it was found that to determine to which class a well should belong, when this determination rested on seven or eight different circumstances, such as the supply and the permanency of water, the depth and state of the well, the extent of the ground capable of being irrigated, and the extent actually watered at the time of inspection, was a most difficult and complex operation, requiring a greater exertion of judgment and thought than to fix the assessment separately on each individual garden; the latter plan was, therefore, adopted. This was done, in practice, by fixing for each well a nominal number of acres, all to be assessed at a fixed rent of 2 rupees each. This plan was adopted as facilitating an operation in which extent in acres was one of the grounds of consideration; but it is evident that it amounts to the same thing whether the assessment be fixed at once in money or be fixed in acres each of the value of 2 rupees. The latter is only an algebraic way of performing the former operation.

26. The highest assessment, including the Jerayet rate on the land watered by one *mot*, has been fixed at 10 rupees. The Jerayet and Bagayet rates have been made distinct, the Bagayet being extra to the Jerayet. The Bagayet assessment has been fixed on the garden, and not on the acre; and the determination of the different shares to be paid by the different partners in a garden has been left to those persons themselves.

Bagayet
(M)
(M)
New well
into large
behold
(mot)

27. It is hoped that by this system all interference on the part of our native officers will be rendered unnecessary. So many changes are constantly taking place amongst the holders of Bagayet lands that the opportunity of interference on the part of Government servants would open a wide field of extortion to those who might have the inclination to practise it.

28. The pergunna of Indápur contains 220,000 acres of land. Its re-assessment has cost Government
 * Officers' staff pay Rs. 275 8,700 rupees for kárkuns, stationery,
 per mensem. &c., and 7,500 rupees * for European
 superintendence. The latter sum would have been considerably less had there been no restriction as to the period in which the former could be obtained.

29. It will be unfair to quote Indápur as an example of the time required for re-assessing a certain number of acres. Want of funds and inexperience combined to delay the work here, so that two years and three months have been spent in the operation.

30. The duties necessarily imposed on the natives of the establishment have been most arduous ; not one of their number has escaped without an attack of fever or guineaworm ; most have suffered from both. They have displayed more honesty, perseverance, and ability in their work than I expected to meet with.

31. Before concluding this report I hope I shall be excused for offering a few observations not so directly connected with it as the foregoing paragraphs. I have employed fifteen months, with attention and interest, in my duties in this pergunna, and am unwilling to quit the subject without glancing at its future prospects.

32. In this country agriculture is in a simple and unimproved condition, and the seasons are uncertain. The price of grain is, consequently, always fluctuating, and with it the value of the crops and the money rent of land ; to these causes may be attributed the existence of annual settlements, and the custom, with native small proprietors, of letting out land for a share of the produce. While such remains the case it may always happen that a money assessment, which is one year paid with ease, will, if exacted from the people in the next, take from them a part of their fair portion of the produce of the earth. Hence a necessity for continued and vigilant superintendence on the part of the officer in charge of the district.

33. A glance at the annexed table of prices of corn† will at once convey an idea of the effects political
 † Table No. I. causes have produced during the last thirty

years on the value of corn, and, therefore, on that of land. It cannot be predicted with certainty whether things may not change, as made by Fasli 1257, as they have since Fasli 1237, or as they did between Fasli 1218 and Fasli 1228. It is urged that political causes are not now at work as they were then; it may be replied that moral ones are. On the expiration of the ten-years' leases, now about to be granted, an inquiry should then, I think, be made as to the fairness the assessment may then display.

34. Many circumstances combine to prevent amongst the natives the existence of a richer class—the class whose wealth and leisure should enable them to obtain and diffuse knowledge, and cultivate learning amongst them. As permanent causes of this want I may point out the habit of marrying every child early in life, and the law for dividing the property of a parent among the children. The former custom multiplies the claimants of the benefits of the latter, and prevents accumulation of property by lapses, &c., the latter renders it impossible that a family not possessing some means of repairing its fortunes can long remain wealthy. In large commercial cities such as Bombay, where fortunes are amassed with ease and rapidity, these customs do not appear to injure the condition of society. If one family sinks in importance and wealth, another rises in its place. But in the provinces, where there is no regenerating principle at work to raise up wealthy men, their effect is to divide and subdivide all property, as to leave with each individual but a bare sufficiency for support, to make and keep all poor, and then to prevent improvement and perpetuate ignorance.

35. Government will derive great advantages from the spur to cultivation which a fair and equitable assessment gives. Cheap corn, it may not be doubted, in a marrying country such as this is, will always find and preserve or create consumers; for the wants and miseries which carry off thousands will doubtless, be mitigated by it. With population, imports and exports and manufactures must likewise increase. But Government, by becoming the bestower of still more valuable blessings on its subjects, may improve its own resources in a still greater degree.

36. Education will, by improving the condition of agriculture, as much tend to equalize and give stability to the value of land and produce as the construction of roads; and by education alone can the causes be removed which prevent the existence of a richer class in the districts. As this class increases, and education progresses, the wants and, consequently, the employments, of the people will become more numerous, a greater demand for produce will be caused, and the price of produce will rise with the Govern-

ment land rent, which, as a commutation for a share of that produce, may be raised also. In short, education appears to me to be as much the means of giving security and increase to the Government revenue, as it doubtlessly is of improving the moral and mental condition of its unenlightened and unfortunate, but yet teachable, subjects.

A. NASH, Lieutenant,
Engineers.

TABLE No. I.

PRICES of GRAIN during the within-mentioned years in Kasbá Indápur, Taluka Indápur.

Years, Fasli.	Months.	Quantity of Grain sold for one Rupee in Paká Ser.		Years Fasli.	Months.	Quantity of Grain sold for one Rupee in Paká Ser.	
		Jowári.	Báji.			Jowári.	Báji.
1809				1824			
1218	February ...	24	29½	1233	April ...	36½	23
1810				1825			
1219	Do. ...	24	20	1234	Do. ...	12½	...
1811				1826			
1220	Do. ...	22	18½	1235	February ...	44	34
1812				1827			
1221	Do. ...	25½	21½	1236	Do. ...	64	...
1813				1828			
1222	Do. ...	27	23	1237	Do. ...	32	...
1814				1829			
1223	March ...	28	32	1238	April ...	80	68
1815				1830			
1224	February ...	33½	30½	1239	Do. ...	46	...
1816				1831			
1225	Do. ...	26	36	1240	May ...	40	38½
1817				1832			
1226	April ...	48½	40	1241	February ...	60	35
1818				1833			
1227	February ...	24	16	1242	Do. ...	23	36
1819				1834			
1228	Do. ...	17	15½	1243	Do. ...	46	34
1820				1835			
1229	Do. ...	19½	12½	1244	Do. ...	48	44
1821				1836			
1230	March ...	32	16	1245	Do. ...	38	...
1822				1837			
1231	May ...	32	...	1246	Do. ...	66	49
1823				1838			
1232	March ...	32	24	1247	Fasli in the current year.		

This table is chiefly interesting as showing the gradual diminution in the price of corn from the days of the Peishwas to our own. By comparing the prices at the commencement with those at the end of the table, and then reading the list over, this circumstance will become very apparent. Fasli 1242 is remembered by the people as a year of scarcity. Corn, though doubly as dear then as in the preceding and succeeding years, did not fetch the ordinary prices in 1218, 19, 20, 21 as inserted in the commencement of the table—a forcible example of the change in the relative value of money and produce which had occurred in the intervening twenty years. The extraordinary and sudden fluctuations in the price of corn are also remarkable in 1227; we find it twice as dear as in the preceding year 1226, and in 1228 it is nearly three times as dear as in 1226. In the year of famine (1234) we find it seven times dearer than in the plentiful year 1238, and in Fasli 1242 the price of grain is three times higher than in the preceding year 1241.

The Indápur measured ser is larger than the Poona; the latter is, I believe, more than double the size of that of Bombay.

N.B.—But little bájri is generally grown in the pergunna. Jowári is the principal food of the inhabitants; its price, therefore, has alone been considered in making use of this table.

TABLE No. II.

*STATEMENT of CULTIVATION in the Indápur Pergunna
from Fasli 1228 to Fasli 1246.*

Years.	Bigas.	Acres.	Total of both.	Remarks.
1819				
1228	215,911			
1820				
1229	210,532		210,532	
1821				
1230	203,446		203,446	
1822				
1231	210,968		210,968	
1823				
1232	177,197		177,197	
1824				
1233	173,896		173,896	
1825				
1234	148,562		148,562	
1826				
1235	126,544		126,544	
1827				
1236	200,905		200,905	
1828				
1237	159,273		159,273	
1829				
1238	157,754		157,754	
1830				
1239		126,050	126,050	
1831				
1240		132,416	132,416	
1832				
1241		130,671	130,671	
1833				
1242		134,564	134,564	
1834				
1243		150,604	150,604	
1835				
1244		126,310	126,310	
1836		68,430	68,430	Principal Division, Subdivision.
1245		63,277	63,277	
		131,707	131,707	Total.
1837		76,375	76,375	Principal Division, Subdivision.
1246		83,524	86,644	
	2,115	159,900	162,019	Total,

The increase of cultivation in 1247 was 27,069 acres, which, added to the 162,019 under cultivation in 1246, makes a total of 189,888 acres at present under the plough.

STATEMENT of ASSESSMENT of the Indápur Pergunna from Fasli 1228 (1819) to Fasli 1246 (1837).
TABLE No. III.

Year Fasli.	Ain Jamá.	Sayer Jamá.	Total.	Remissions.	Hakdár's Allowance.	Revenue to be collected.	Revenue actually collected up to end of April.	Outstanding after end of April.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1228	1,30,781 14 6	1,533 0 0	1,32,314 14 6	...	22,178 1 6	1,10,136 13 0	98,888 5 9	11,248 7 3
1229	1,56,190 13 9	6,300 0 0	1,62,490 13 9	...	34,064 2 9	1,28,426 11 0	1,21,592 13 0	6,838 14 0
1230	1,38,988 2 0	6,664 10 0	1,45,652 12 0	20 0 0	21,900 11 6	1,23,752 0 6	1,19,471 0 6	4,281 0 0
1231	1,49,023 9 9	10,109 2 6	1,59,132 12 3	1,128 11 3	24,354 7 0	1,33,649 10 0	1,29,066 15 6	4,592 10 6
1232	1,34,150 9 9	8,463 1 9	1,42,613 8 8	6,655 4 3	27,180 5 3	1,08,717 9 0	36,965 2 9	71,752 6 3
1233	1,43,465 0 6	9,106 14 6	1,52,579 8 0	93,377 7 0	20,333 11 9	32,381 5 3	19,331 13 3	13,049 8 0
1234	1,23,321 3 0	9,435 14 9	1,32,757 1 9	94,121 1 6	29,559 12 0	9,076 4 3	6,304 11 0	2,771 9 3
1235	65,397 13 6	5,844 5 3	70,742 2 9	9,100 8 9	17,784 8 9	43,857 1 3	38,936 8 0	4,920 9 3
1236	77,854 13 3	6,098 1 9	83,952 15 0	13,509 4 3	19,889 10 9	50,554 0 9	46,730 5 3	3,823 11 6
1237	67,111 2 0	5,780 13 6	72,841 15 6	42,612 8 0	15,339 14 9	14,899 8 9	8,746 4 3	6,153 4 6
1238	73,357 9 3	5,536 2 0	78,893 11 3	231 15 6	18,647 3 0	60,014 8 9	43,361 14 0	16,652 10 9
1239	1,08,652 14 2	6,168 6 3	1,14,821 4 5	...	17,442 10 1	92,378 10 4	48,020 11 9	44,358 0 7
1240	63,805 15 10	5,438 7 9	69,244 7 7	6 12 0	17,910 1 8	51,327 9 11	8,120 11 2	43,206 14 9
1241	71,769 12 8	5,291 0 9	77,060 13 5	53,522 5 10	11,636 11 0	11,901 12 7	11,344 1 3	557 11 4
1242	74,034 12 10	5,488 3 11	79,522 4 9	59,523 3 9	9,145 13 10	10,833 3 2	9,856 10 11	996 8 3
1243	81,501 12 9	6,030 15 3	87,541 12 0	9 8 0	27,964 11 6	69,567 8 6	35,635 4 7	23,932 3 11
1244	69,600 13 4	6,040 4 3	75,641 1 7	6,400 1 8	22,694 2 7	48,606 13 4	41,652 5 11	4,954 7 5
1245	38,227 8 8	5,362 10 4	43,590 3 0	4,667 1 2	14,338 15 10	24,589 2 0	24,428 12 5	160 5 7
1245	34,916 9 1	2,740 9 8	37,657 2 9	7,911 6 10	7,599 14 11	22,215 13 0	21,048 15 0	1,166 14 0
Total ...	73,144 1 9	8,103 4 0	81,247 5 9	12,578 8 0	21,863 14 9	46,804 15 0	46,477 11 5	1,327 3 7
P. D.								
1246	41,462 3 11	4,277 3 5	45,739 7 4	4,869 12 0	15,180 2 3	25,669 8 3	25,472 9 5	196 14 10
S. D.	31,749 12 5	2,800 10 11	34,550 7 4	1,266 4 9	8,353 3 8	24,980 14 11	24,725 14 8	205 0 3
Total ...	73,212 0 4	7,077 14 4	80,289 14 8	6,156 0 9	23,533 5 11	50,600 7 2	50,198 8 1	401 15 1

This table is interesting as showing the relation between the price of corn, the extent of cultivation, and the collections, with an average price of corn of 28½ seers for one rupee. We find the average collections to be upwards of 87,000 rupees with a lesser average price of 44 seers per rupee, and with grain selling on an average at 63 seers per rupee we find the collection sink to 29,000 rupees. That this failure in the revenue would not have been so great had cultivation been preserved by promptly lessening the assessment as the price of corn altered, appears probable from the fact that 50,000 rupees were collected on this being done in 1246, although grain was then selling at 66 seers for one rupee.

TABLE No. IV.

TABLE of AVERAGES compiled from the three foregoing Statements.

Year's Average Quantity of Jowari sold for One Rupee.		Average Extent of Cultivation.	Average Amount of Jamabandi.	Average Sum paid to Hakdars, &c.	Average Col-lections up to end of April.
			Rs.	Rs. a. p.	Rs. a. p.
Faali.					
1218	24½ seers		...	...	...
1219					
1220					
1221					
1222					
1223	32 do.		...	...	...
1224					
1225					
1226					
1227					
1228	28 do.	{ 198,658 bigas, about 168,258 acres }	1,49,122	26,001 0 0	87,550 0 0
1229					
1230					
1231					
1232					
1233	...	A year of famine	...	...	...
1234					
1235					
1236					
1237					
1238	52 do.	131,400 acres	80,365	16,950 1 7	29,323 0 0
1239					
1240					
1241					
1242					
1243	44 do.	136,207 acres	81,477	24,154 0 0	40,921 0 0
1244					
1245					
1246					
1247					
1248	66 do.	162,019 do.	80,289	23,533 0 0	50,198 0 0
1249					
1250					
1251					
1252					
1253			...	...	32,820 0 0
1254					
1255					
1256					
1257					

Dheli land, or land on which a sediment is left by the overflowing waters of the rivers, has been assessed somewhat more highly than any description of land mentioned in the table, but there is very little land of this description in the pergunna; and land merely wetted in the rains by the overflowing of rivers, called by the natives Mallai, has been also rather more highly assessed than it would have been by the accompanying rates. Of this description also there is very little land in the pergunna.

TABLE No. V.

TABLE of RATES of ASSESSMENT per Acre on the within-mentioned kinds of Soil.

	1st Black.	2nd Black.	3rd Black.	1st Red.	2nd Red.	3rd Red.	1st Barad.	2nd Barad.	3rd Barad.
In Reas	300	240	170	200	130	75	100	60	35
In Annas	12	9 7	6 10	8	5 2	3	4	2 5	1 5

It was first intended to have entered in this table the various assessments of all the Government villages in the pergunna, of which there are 76. Doing so would, however, have much increased the bulk of a report which already exceeds the size to which I could wish to restrict it, and would not, I think, enable any person to form a better judgment of the merits of the present system than can be made from what has already been stated on the subject.

TABLE No. VI.

COMPARATIVE STATEMENT of the Tanká, Kamál, Paimash, and Pratbandi Assessments of a few of the principal Villages in the Indápur Pergunna and of the Pergunna itself.

Villages, &c.	Tanká Assessment.	Kamál Assessment.	Survey or Paimash Assessment.	The recent or, as called by the Natives, the Pratbandi Assessment.	Remarks.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Kasbá Indápur ...	7,494 4 0	14,558 14 0	13,460 7 0	6,190 15 6	In the sums given as the Survey or Paimash Assessment of these villages, the karkun's is not included.
Do. Baura ...	7,645 11 0	16,934 9 0	16,149 3 2	7,055 9 6	
Do. Kalas ...	3,496 10 0	8,443 6 0	6,880 4 2	2,787 12 11	
Mauja Palasdeo ...	2,856 8 0	6,978 15 0	6,020 10 8	2,652 13 4	
Do. Lásurna ...	2,844 10 0	5,989 8 0	7,153 11 7	2,514 12 3	
The whole pergunna	1,02,548 0 0	2,28,560 13 6	2,02,874 6 0	83,818 8 10	

As the settlement of the Bagayet in Kasba Indápur is not quite completed, 200 rupees has in this statement been taken as the approximate Bagayet assessment on the gardens there.

Appendix No. II.

No. 139 of 1838.

To R. MILLS, Esq.,

Principal Collector, Poona.

SIR,—In transmitting the accompanying copies of correspondence from Lieutenant Nash upon the completion of the revision of assessment of the Indápur District, I beg to apologise

for the length of time suffered to elapse before doing so, which has been partly occasioned by the little leisure left me during the fair season, and also by my wish to learn the results of the past year's settlement before closing the present report.

2. Lieutenant Nash designedly omits giving any details connected with the plans pursued for revising and correcting the survey measurements, classifying the lands, and superintending the native establishment, in consequence of memoranda upon these points having previously been furnished you by Mr. Goldsmid and myself, and confine himself to an investigation of the principles on which the revision has been conducted, its results as compared with Mr. Pringle's, and the Mamul settlements of the district, and its effects on the condition of the people and the revenues of Government.

3. Mr. Goldsmid was vested with most ample discretionary power * regarding the conduct of the revision of assessment, and the plan he adopted for procuring the requisite data was to revise and correct the survey measurements, and to make an entirely new classification of the soil.

4. The accuracy of the measurement was tested by having a certain number of the fields of every village (marked off from the papers, by the European officers) re-measured by the kárkuns of the establishment, whose work was subsequently tested by the surveying officer, and accuracy ensured by the prompt infliction of punishment upon occasion of error or negligence on their part being brought to light. If the result of this investigation showed the survey measurements to have been executed with a tolerable degree of accuracy, † they were retained and corrected when necessary; but when it appeared that the errors were beyond reasonable limits, and likely to vitiate the assessment, the village was wholly re-measured. The necessity of making an entirely new classification of the soil, without reference to that executed at the time of the survey, was owing to the latter being made after no general standard, the particular classes of soil in one village (as described in the 77th paragraph of Lieutenant Shortrede's report) not corresponding with those bearing the same denomination in another, which must have increased greatly the difficulty of forming an effective check, if it did not render this altogether impracticable.

† Within 10 per cent of the truth.

5. In consequence of this defect in the survey classification Mr. Goldsmid determined to reject it altogether and re-classify the whole pergunna upon one general system, having reference solely

to the natural productive qualities of the soil, and leaving wholly out of consideration extrinsic circumstances, such as vicinity to the village, command of water, &c. &c., which, although carefully noted, with the view of finally assisting in fixing the assessment, were not permitted to affect the classification. By this means the elements of the classification were reduced to a consideration of the natural fertility of the soil alone, which rendered the work comparatively simple, and enabled the European officer, after acquiring some practical knowledge of the different descriptions of soil usually met with, to become an effective check upon the kár-kuns engaged in classifying the land. Such is a brief sketch of the preliminary measures pursued in Indápur with the view of obtaining data for the assessment, for more detailed information regarding which than could conveniently be embodied in the present letter, I beg to refer you to my memorandum on the subject, dated 15th April 1837. I now resume the consideration of Mr. Nash's report.

6. In his 3rd paragraph he mentions that of 86 villages comprising the pergunna, 17 have required to be wholly re-measured. In 9 of these 17 villages he attributes the errors of the survey measurements to design, while in the remaining 8 he thinks the discrepancy between them and the present measurement of boundaries due to the fancy of the cultivator. However this may be, the fact of the survey measurements having been found so generally correct, is extremely satisfactory, and my own experience would lead me to infer that they were in general executed with much greater fidelity than is usually considered to have been the case.

7. After briefly noticing the different instructions issued by Government respecting the revision of assessment, Mr. Nash in the 5th and 6th paragraphs of his report proceeds to consider the reasons which induced Mr. Goldsmid to adopt a greater number of rates than had originally been contemplated as necessary. "On the substitution of the invariable acre," he observes, "for this pliable and accommodating measure" (the Chahur, which commonly varies in size according to the quality of the land), "a close examination into the nature of the soils in the pergunna and their comparative productive powers showed that minuteness of valuation could now only be obtained by the introduction of a greater number of rates." The objects, indeed, of accurate measurement and minute classification, which are to ascertain the relative values of different fields, would be lost sight of by any considerable limitation of rates, on which account it was determined that in Indápur they should be limited only by the extreme of assessment

fixed for the worst and best description of land, or range, according to the quality of the soil, from 2 annas up to 12 annas per acre of Jerayet land.

8. The 7th and 8th paragraphs of Mr. Nash's report will be perused with interest, as containing a clear and satisfactory exposition of the main causes of inferior land being relatively higher-assessed at the survey than that of better quality. He shows this to have been the inevitable result of the principle adopted at the survey, of assessing the land at a percentage of the net produce. "This," he justly observes, "was, in fact, remunerating the cultivator, not according to his labour, but in proportion to the value of the field on which he laboured." From a calculation made from the survey papers of 15 villages he shows, in a tabular form, the amount of profit which, according to Mr. Pringle's assessment, would be received from cultivating a portion of the various classes of soils requiring each an annual outlay of 5 rupees. This, it will be seen from his table, diminishes gradually as the quality of the soil becomes inferior, till at length it is nearly absorbed in the Government assessment, which then renders cultivation next to impossible. When the cultivation of 1st Black soil, as will appear from an inspection of Lieutenant Nash's table, receives a return of upwards of 50 per cent upon his outlay, and that of 3rd Barad only about $8\frac{1}{2}$, we need search no further for a satisfactory reason for the survey assessment pressing heavily upon inferior lands. If a kunbi, at an expense of 50 rupees, can obtain from good land 100 rupees' worth of produce, and from inferior land at the same expense can only obtain 80 rupees' worth, the net produce in one case is worth 50 rupees and in the other 30; and if a half of this were the proportion to be taken for the Government assessment, there would remain to the cultivator a profit of 25 rupees in the one case and 15 rupees in the other; but, surely, where the labour, the stock, and the outlay required are equal, so ought also to be the profit.

9. To afford a further illustration of the effect of these principles upon the survey assessment, I have compiled the following table from the papers of the village of Upla Budruk in the Mádhá Taluka, in which the assessment was fixed at 55 per cent of the net produce, as estimated by Mr. Pringle's assessors. Column No. 1 of the table gives the number of acres of each description of soil, which, according to their calculations, can be cultivated at an annual expense of 100 rupees; column No. 2, the net produce per acre; and No. 3, 55 per cent of this, or the rate of assessment; No. 4, the amount of assessment upon the number of acres entered in column No. 1; and No. 5, the balance of net produce, or profits, remaining to the cultivator. By inspecting

the last-mentioned column it will be found that from 1st Black to 3rd Barad the profits of cultivation vary from Rs. 82-8-3 to Rs. 12-5-3, the expenses in every case being 100 rupees. The total amount of assessment upon the number of acres entered in column No. 1 of the table is Rs. 236-7-3, and the three last columns are entered to show how, under the supposition of this remaining the same, the rates should, in my opinion, have been adjusted, to leave the profits of cultivation in all cases exactly equal.

[*Statement.*

STATEMENT illustrative of the inequality of the Survey Rates in consequences of being a percentage of the Net Produce, and showing how they might have been fixed so as to render the profit of cultivating every description of Land exactly equal.

No.	Names of Soil.	Number of Acres capable of being cultivated at an annual expense of 100 Rupees.	Value of Net Produce or Rates of Assessment per Acre.	SURVEY RATES, &c.				PROPOSED RATES, &c.					
				No. 1.			No. 2.	No. 3.	No. 4.	No. 5.	No. 6.	No. 7.	No. 8.
				Acres.	Guntas.	Annas.							
1	1st Black ...	28	36	...	Rs. a. p. 2 8 0	Rs. a. p. 1 6 0	Rs. a. p. 39 11 9	Rs. a. p. 32 8 3	Rs. a. p. 1 12 1	Rs. a. p. 50 11 1	Rs. a. p. 21 8 11		
2	2nd do. ...	29	15	...	1 15 3	1 1 3	31 10 9	25 11 2	1 3 6	35 13 0	21 8 11		
3	3rd do. ...	34	33	...	1 7 9	0 13 0	28 4 9	23 6 4	0 13 10	30 2 2	21 8 11		
4	1st Red ...	29	13	...	2 0 6	1 1 9	32 8 6	27 0 7	1 4 9	38 0 2	21 8 11		
5	2nd do. ...	35	1	...	1 5 3	0 11 9	25 11 6	20 12 9	0 11 5	24 15 4	21 8 11		
6	3rd do. ...	40	29	...	0 14 4	0 7 9	19 11 3	16 12 5	0 5 10	14 14 9	21 8 11		
7	1st Gravelly ...	40	14	...	1 2 1	0 10 0	25 3 6	20 6 1	0 9 7	24 0 8	21 8 11		
8	2nd do. ...	40	34	...	0 13 2	0 7 3	18 8 2	15 1 7	0 4 9	12 0 10	21 8 11		
9	3rd do. ...	43	33	...	0 10 0	0 5 6	15 1 0	12 5 3	0 2 2	5 13 4	21 8 11		
Total...		...	.....	...	.....	.....	236 7 2	194 0 5	.....	236 7 4	194 0 3		

10. There are, however, other sources of error in the survey assessment to which, with that already mentioned, must be attributed its failure more than to any defects of execution. The chief of these consists in its being founded on an average of the prices of grain, and the amount of collections during previous years, without a due consideration being given to the actual condition of the people, and to an investigation of the causes which during the years of the average had made these prices and collections stationary or fluctuating, advancing or declining. To adopt as a basis of assessment an average of past collections, was to admit that the previous settlement was not heavy as a whole, but merely required being properly apportioned, which the yearly-increasing poverty and wretchedness of the people, a declining cultivation, and a progressive fall in the price of grain, notwithstanding a diminished supply, all tended to disprove. The calculations, too, for fixing the survey assessment were made upon the supposition of the land being properly tilled; whereas there is, perhaps, not one field in ten in this collectorate that is so, or that commonly yields the quantity of produce estimated in the survey returns. These circumstances contributed to make the survey assessment high, while fixing it at a percentage of the net produce made it unequal; and to them may be attributed its failure, rather than to the venality of the native establishments employed in carrying it into execution. These may have been bribed in numerous instances to effect a reduction of the rates, but this would have tended to secure the success, rather than involve the failure, of an assessment; and that they should systematically over-assess inferior and uncultivated lands without the prospect of gain, and at the risk of detection, appears to me very improbable. I have dwelt at this length upon the survey assessment, at the risk of being thought tedious, on a question not immediately bearing upon my subject, that by exposing the sources of error which, in my opinion, occasioned its failure, my superiors may be better able to form a correct estimate of the principles on which the present revision has been conducted.

11. In his 9th, 10th, and 11th paragraphs Lieutenant Nash gives an account of the manner in which the revised rates were obtained, after which he proceeds to consider the new assessment with reference to the Survey, Kamál, and Tanká settlements. The Tanká assessment of the pergunna, as it appears from his 12th paragraph, amounted in round numbers to Rs. 1,22,000, the Kamál to Rs. 2,28,000, the survey to Rs. 2,03,000, and the present revised assessment to Rs. 84,000. The last will, doubtless, appear a startling reduction, but it will afterwards be shown that it is so upon paper merely; and it must be recollected that the district never prospered but under the Tanká settlement

that the Kamál could not be realized during even the height of the Mahrátta prosperity, and that the collection of the survey assessment was obliged to be suspended almost immediately subsequent to its introduction. The continued fall in the prices of corn which has taken place of late years, and the little prospect of any improvement in this respect, imperatively calls for a great reduction of former rates: and Lieutenant Nash shows clearly that the present assessment, low as it is, yet, considered as a commutation for a corn rent, is but inferior to the Kamál itself. "The Kamál assessment of 2,28,000 rupees is a commutation," he says, "for 5,472,000 seers of grain, at 24 seers per rupee, and this rate is not a high one for that time, as Tables Nos. 1 and 4 will prove;" while the present assessment of 84,000 rupees is a commutation for 452,000 seers at the rate of the average price of corn here for the last five years, viz., 53 seers for one rupee.

12. Lieutenant Nash then proceeds to show that, notwithstanding the apparent lightness of the present assessment, Government has already been a gainer thereby to a very considerable extent. From his 17th paragraph, and table therein referred to, it appears that from Fasli 1235 to 1245, excluding 1242, a year of scarcity, the average collections on account of current year's revenue amounted to Rs. 32,802, and that Rs. 48,020 is the largest sum collected on account of current revenue in any of the fourteen years preceding Fasli 1246, when the revised assessment was partially introduced, the remissions on account of failure of crops were Rs. 4,378-14-6, the net revenue Rs. 51,389-1-0, of which Rs. 50,198 were collected during the official year; and in Fasli 1247, when the revised assessment was first brought into general operation, and notwithstanding a rather unfavourable season, the remissions on account of failure of crops fell to Rs. 2,401-2-2, the net revenue was Rs. 52,391-0-4, of which Rs. 52,234-5-2 were collected before the termination of the official year. Such are the immediate results of the present settlement, and they must be admitted to be most satisfactory as far as the interests of Government are concerned, and to afford a cheering proof that these are inseparably connected with, and dependent upon, those of the people.

13. Although the preceding observations, with numerous other arguments adduced in Lieutenant Nash's report, may be deemed to afford sufficiently convincing proofs that the present settlement is not too light, yet believing in the paramount importance, the absolute necessity of imposing, in the present depressed and impoverished state of the Deccan, the most moderate assessment at all consistent with the conservation of the finances of the State, I trust to be excused in devoting a few additional observations to this part of my subject.

14. When the Deccan fell into the hands of the British Government its condition was comparatively flourishing, and its present lamentable state of poverty I ascribe chiefly to the circumstance of an onerous land-tax having been retained after the precious metals had greatly increased in value, owing, as happily described by Lieutenant Nash, to "the ebb, from Maharáshttra, of the wealth and riches which the tide of fortunate plunder had brought in." Had this inevitable consequence been foreseen, and the land-tax timely reduced to meet the altered circumstances of the country, twenty years of peace and security could not have resulted in general poverty and wretchedness, but, on the contrary, would have found the now half-deserted villages of the Deccan filled with a thriving and contented peasantry amid a constant fluctuation in the value of the precious metals.

15. The value of corn necessarily renders a fixed money assessment one of a most variable nature. In a very few years subsequent to its imposition an increase in the value of money may make that onerous which was originally light, and, therefore, in making a settlement intended to be permanent, this imposes the necessity of doing so with reference to the price corn *may fall to*, rather than to an average price, or that to which it may probably rise to. The data, too, procurable for fixing an assessment must be considered only as rough approximations to the truth, instead of being absolutely correct, and we must not, therefore, be implicitly guided by them; but, making every allowance for errors, fix our assessment sufficiently low to secure its remaining unaffected by their occurrence. Such are a few of the considerations urging the policy of a low assessment; there are others connected with the improvement of the land and the condition of the agricultural population which I shall now proceed to touch upon in treating of the term for which the present settlement should be declared permanent.

16. Government has already determined that the present settlement should last for ten years; but I would respectfully submit that this is much too limited a term to admit of the resources of the people being greatly increased, or to hold out much inducement to undertake permanent improvements involving any considerable outlay of capital. It would tend, indeed, to retard rather than advance such objects, by creating a distrust of our intentions at the expiration of the term, an apprehension of the assessment being then raised in proportion as the land had increased in value, which would effectually prevent any expensive improvements. Besides a better system of tillage, which may be hoped for from a moderate assessment, the most general improvements likely to be undertaken are the construction of wells and bunds, with the view of convert-

ing Jerayet into Bagayet land, both of which, however, require in general an expenditure of capital which it would require many years to repay.

17. The most certain way of giving an impulse to agricultural industry, and attracting capital to the improvement of land, would be to create a private property in the latter by declaring the present settlement to be permanent ; but should Government be averse to compromising its claims to such an extent, I would strongly advocate the policy of extending the present term to a period of at least thirty years, which would afford time for the renovation of the dilapidated resources of the country, and hold out to the cultivator a fair prospect of obtaining an adequate remuneration for any outlay he may feel inclined to make in the improvement of his estate. Such a term would secure many of the advantages of a permanent settlement, and by rendering land saleable tend to bring it into the possession of people of capital, and thus check, in some measure, the continued sub-division of property arising from the laws of inheritance, which threaten to retain for ever the cultivating classes in the condition of mere labourers, and to prevent the accumulation of wealth, with its attendant advantages of an extension of commerce and manufactures.

18. The 23rd and following paragraphs of Lieutenant Nash's report contain an account of his proceedings in carrying into effect the instructions of Government to impose an additional tax upon all Bagayet lands watered from wells. There is very little "Kadim" Bagayet (irrigated land which paid an additional tax under the Mamul settlement) in the Indápur Pergunna, and the imposition of the present rates may on this account be viewed with some little dissatisfaction at the outset ; but they are so low that I think it impossible they can interfere with the extension of Bagayet cultivation, or afford any real ground of discontent. From the circumstance of their not having yet been brought into full operation, however, we do not possess the requisite experience to enable us to pronounce with certainty upon their merits.

19. Before concluding this report I shall venture to add a few observations regarding revenue management, upon which must in a great degree depend the successful introduction and stability of any assessment. The moderation of the present rates has hitherto greatly encouraged, and, it is hoped, will not hereafter present any obstacle to, an extension of cultivation ; upon this account I conceive no káuls should be given for the purpose of breaking up waste lands, except in very particular instances, where the outlay required is unusually great. The quantity of land now under cultivation in Indápur is much too great for the

means of the cultivators, and this circumstance must tend to retard their advancement. For the same reasons I am of opinion that no efforts are required on the part of the Collector's establishment to induce the ryots to extend their cultivation, or to deter them from relinquishing what they now hold. A cultivator must be much better able to judge than the Government authorities of the proper time to extend or contract his agricultural operations, and the slightest interference with his freedom of choice in this respect will be injurious to his interests. Such a system of interference in the Sub-Collectorate of Sholápur, and, I fear, throughout the Deccan, has been productive of incalculable evils, and perhaps as much as the weight of assessment itself has contributed to reduce the cultivators to their present state of poverty and wretchedness, and to occasion the slovenly inefficient system of tillage now prevailing.

20. I am not here bringing forward a theory, but simply stating facts coming under my own observation, and which are the necessary consequences of the system pursued for forcing cultivation. The district and village authorities, with the view of obtaining a character for diligence and efficiency, and exhibiting a nominally large rent-roll, have been accustomed to use every expedient, whether of persuasion or intimidation, to prevent land being thrown out of cultivation, and this with little or no regard being had to the means of the cultivator, who upon sustaining any reverse, such as a mortality among his cattle, instead of being permitted to contract his concerns to meet his diminished resources, has been obliged to retain the same quantity of land under cultivation, and continue to pay the same revenue when no longer able to raise the same quantity of produce. These measures, which were followed, of course, by a call for large annual remissions, obliged those subjected to their operation to resort to a wretched system of cultivation, and generally ended in ruining them altogether.

21. I wish I could persuade myself that the representation here given is at all overdrawn; but I am unable, and would, therefore, beg to press upon your consideration that in such a state of things no assessment, however moderate and just, can have a *fair* trial. To cultivate properly any quantity of land requires a certain number of cattle, agricultural implements, &c., and any attempt to increase the former without adding to the latter must necessarily fail; and the undertaker would find that while obliged to pay an additional assessment on account of his new land, the produce of that and his old taken together would not amount to what he had been in the habit of receiving from the latter alone. Any interference, then, on the part of Government officers, which

induces a ryot to take up more land than he has the means of properly cultivating, operates exactly in the same way as if the assessment of his original holding had been increased by the whole amount of revenue receivable from the land so taken up.

22. There is another point of importance to the stability of the present settlement, and that is the preservation of the boundaries of fields as now laid down. The necessity of such care was strongly urged by Mr. Pringle upon the completion of the survey of this collectorate; but the measures adopted in consequence have failed in effecting the ends in view, and it has been found that, after the lapse of ten years only, a very large proportion of the boundaries of fields laid down at the survey has been changed or wholly obliterated. Your late orders respecting the annual inspection of every field in the pergunna, and the preparation of "numberwar kirds" for each village, if rigidly acted upon, will do much to effect a remedy; but in addition to this I would suggest that the Kumavisdar and his karkuns be directed to take particular notice of every infringement of a boundary for which the owner of the field should be summarily punished. The imposition of a slight fine would probably be found sufficient, and a little vigilance on the part of the district establishments during the ploughing seasons, when such encroachments are usually effected, would do much to put a stop to the practice.

23. The adoption of the foregoing suggestions would, in my humble opinion, be of great service towards ensuring the success of the present settlement, which even now, it is pleasing to state, has been productive of the happiest results. As observed by Lieutenant Nash in his 22nd paragraph, "the cheerful and contented looks of the peasantry, and the marked improvement in their dress, bear witness to this;" while the return of many of the old Mirásdars, the eagerness displayed in contesting the possession of land, and the rapidity with which every description is being brought under cultivation, afford satisfactory evidence upon the same point. If Providence favour us for a few years with a succession of tolerable seasons, a marked change for the better in the condition of the people, the agriculture, trade, and manufactures of the districts may confidently be anticipated.

24. Instead of confining my observations to the pergunna of Indápur alone, you will have observed that they are frequently applicable to the general question of a revision of assessment throughout this collectorate, which has been done through my anxiety, on the eve of enlarging the sphere of our present operations, to place before Government the fullest means of judging of the value of the principles by which our measures are to be con-

ducted, to afford opportunity for receiving further information regarding points left unexplained or obscure, and time to point out and correct whatever in the system is erroneous in principle and defective in operation.

I have the honour to be, &c.

G. WINGATE,

Superintendent Revenue Survey.

Poona, 31st July 1839.

P.S.—While penning the preceding report my acquaintance with the principles upon which the survey assessment was conducted, was confined to the information contained in the Mahratta records of the undertaking, and the incidental notices regarding it scattered through the different correspondence connected with the revision of that assessment. Subsequently, however, I have been furnished by Mr. Secretary Reid with Mr. Pringle's able and perspicuous report of the 6th September 1828, addressed to Mr. Chief Secretary Bax, and which contains a full exposition of the principles by which Mr. Pringle's assessment was conducted, and displays the deep research and minute investigation which were devoted to the consideration of all the grounds on which such principles can alone be securely based.

2. I cannot here refrain from expressing my regret that I was not earlier placed in possession of documents displaying so fully the enlightened and scientific basis of the assessment upon which it was become my duty to comment, and that the anxiety of Government to obtain Mr. Nash's and my own reports upon the completion of the settlement of the Indápur Pergunna will preclude the possibility of our availing ourselves of the knowledge we now possess, by adding to our observations, so as to remove from them any appearance of a want of consideration in our remarks upon past operations, and of inattention to the principles by which they were conducted.

3. Mr. Nash and myself attribute in our reports the failure of the survey assessment to the circumstance of its having been fixed with reference to the "net produce" instead of the "rent of land." In reading with attention Mr. Pringle's report it is impossible to resist the impression, that these two terms have been considered synonymous, and that while he calculated his assessment on what is strictly the "net produce," that what is left to a tenant after defraying all expenses of cultivation, he spoke of its operation as though it had in reality been based upon the "rent," or what that tenant could afford, *suitably providing for himself*, to pay from that sum to his landlord.

4. "Net produce," says Mr. Pringle in the 11th paragraph of his report already quoted, "is that portion of the whole money value of the average gross produce estimated at an average price which remains after deducting all outgoings on account of labour and capital, each item of these being calculated at its ordinary and average rate." And strictly in conformity with this sketch, of which the details are given in his 19th paragraph, were the expenses of cultivation of every description of soil calculated by the survey assessment; and it may here be remarked as an important fact, which I shall presently allude to, that their calculations exhibit in all instances, and for every variety of soil, a considerable portion of the gross produce remaining after all expenses of cultivation have been deducted, which is termed, and termed justly, "net produce."

5. That Mr. Pringle, however, conceived this to be "rent" appears clearly from his 39th and 40th paragraphs, wherein he states it to be "the general tendency of his assessment to place all lands exactly in the same relative position which they would naturally hold if no assessment existed at all; that is, to enable them to yield a rent to the owner, progressively increasing in amount from the worst to the best soils according to their quality." Again, "if the whole of the net produce were exacted, the productive energies of the country would be greater than they could be under any mode of raising the same amount of taxation, but property in the soil would be annihilated." Such observations, however, can only possibly be true of "rent," which, as stated by the Right Honourable the Governor in Council in a letter to the Revenue Commissioner dated 4th May 1838, No. 1698, is "greatest on the

* Including the farmer's profit.

† Net produce.

most fertile land, and decreases on worse soils, until we come to the very worst, where the cost* of cultivation absorbs the whole surplus† and no rent is paid at all;" while "net produce," as defined and practically estimated by Mr. Pringle, and in the common acceptation of political economists, is the surplus remaining after all outgoings on account of labour and capital have been paid, the fund from which the tenant must be supported and the landlord receive his rent. It is greatest on the best, and decreases in amount from that to the worst description of soil in cultivation, where it still exists, although merely sufficient to induce the farmer to cultivate such land, and being merely so, can afford no rent to the landlord. And, therefore, the part alluded to in the 4th paragraph of this P.S. of Mr. Pringle's cultivation, giving a considerable surplus produce for the very worst description of soils, shows that his assessment was founded on a percentage of the "net produce," and not of the "rent."

6. Any assessment, therefore, forming so large a percentage (55 maunds) of the net produce as Mr. Pringle's must, by absorbing the whole of the rent of inferior soils and retrenching upon the farmer's profits, throw such soils out of cultivation, until the price of grain is so raised by the demand as to permit them to be cultivated with advantage; and in this case the Government assessment, by raising the price of grain generally, would take much more from the pockets of the people than it would bring into the coffers of the State.

G. WINGATE,

Superintendent Revenue Survey.

Poona, 4th August 1838.

Appendix No. III.

No. 2683 of 1838.

TERRITORIAL DEPARTMENT, REVENUE.

To the REVENUE COMMISSIONER.

SIR,—I have the honour to hand up an original letter, No. 139, dated 4th ultimo, from Lieutenant Wingate, and of its enclosure from Lieutenant Nash, being that officer's report on the survey and assessment of the Indápur Pergunna.

2. I shall merely trouble you and the Government with a few general observations on the measures which have been adopted, and on the suggestions which have been offered by Messrs. Wingate and Nash, those officers in their respective reports having fully explained every particular connected with the operations they have been conducting.

3. The Government letter of the 7th September 1835, No. 2056, discussed the several points on which the survey and assessment of this pergunna was to be based, and conveyed certain instructions for the guidance of the surveying officer. The Government will observe that neither Lieutenant Wingate nor Lieutenant Nash gives any details connected with the plans pursued for correcting the measurement, classifying the land, &c., in consequence of a memorandum furnished to me privately at my request, and I consider it a private document. Yet, as Lieutenant Wingate alludes to it, I presume he considers it official (5th paragraph); and as it may be serviceable to Government in elucidating many

points noticed in this correspondence, I have deemed it my duty to submit a copy of it with this report.

4. The measurement of the different fields in a village seems to have been carried on in a manner likely to ensure accuracy. It appears, however, that the survey measurements were executed with much greater fidelity than was usually considered to be the case,*

* 6th paragraph of
Lieut. Wingate's Report.

and, therefore, there was much less labour to be performed than might from previous reports have been anticipated.

5. With respect to the classification of the soils, one uniform standard was adopted, having reference solely to the natural fertility of the soil, leaving wholly out of consideration extrinsic circumstances, such as vicinity to the village, command of water, &c. The adoption of one general standard, under all the circumstances stated, seems a judicious measure, particularly as no practical bad effects appear to have resulted from it, whilst it must greatly have tended to simplify the subsequent arrangements.

8th para. of Memo.

5th para. of Lieuten-
ant Wingate's Report.

6. As Government (17th para.) left it to the discretion of the settling officers to fix the number of rates, Mr. Goldsmid, for reasons recorded, determined to have nine rates—the highest 12 annas per acre, and the lowest 2 annas per acre. Both the maximum and minimum rates of assessment are extremely low when compared with the Mamul and survey rates previously in operation; but as they have been fixed after minute inquiries, and in consideration of local peculiarities and the depressed condition of the ryots, it is possible they are as high as they ought to be under existing circumstances; for, as I stated in my report (18th para.) the rent to be paid per acre can be alone determined by the judgment and experience of the settling officer, and the best means with the data at command for ascertaining the proper assessment the land should pay seems to have been adopted.

7. It must be recollected that the present state of the Indápur Pergunna is to a certain extent fictitious. Advantageous leases and a low assessment have attracted a number of ryots from neighbouring states and from our own highly-assessed districts. It remains to be seen at a future period, when the assessment in the districts bordering on Indápur has been modified and reduced, whether the fugitive ryots will return to their paternal fields, and leave the district singularly unfortunate as regards the periodical rains, and to which they have been attracted by low rates and other advantages which they do not possess by cultivating their hereditary fields.

8. I have attentively considered the interesting remarks and observations in Lieutenants Wingate's and Nash's reports on the mode adopted, by Mr. Pringle, of assessing the land according to a percentage of the net produce.

9. Lieutenant Nash appears (7th and 8th paras.) to have clearly shown that the principle adopted of taking 55 per cent of the net produce was erroneous, and was the chief cause of the inferior soils being more highly assessed than the better description of land. In the present assessment this error has been corrected, and each description of land is now assessed according to its relative value with respect to the value fixed for the first description of land, and the principle appears to be just.

10. In the 33rd paragraph of Lieutenant Nash's and 18th of Lieutenant Wingate's reports they allude to the assessment on Bagayet land. On this subject I beg leave to refer Government to the observations contained in my letters to your address, as per margin. To tax Bagayet land is, in my humble judgment, impolitic, and seems to be directly at variance with the Honourable Court's orders, that land should be assessed according to its produce ; but as the assessment has been fixed in obedience to orders, it only now remains that the error be corrected as soon as possible before its evil consequences will be felt in checking Bagayet cultivation and throwing wells out of use.

11. The only remaining subject I shall now treat upon is the extension of the period for which the present assessment is to continue from ten to thirty years. Lieutenants Wingate and Nash have offered some sensible observations on this subject ; but the very arguments which those officers use in favour of the extension are, in my judgment, conclusive of the policy of limiting the period to ten years, for which Government have already engaged that the present lease shall continue.

12. Lieutenants Wingate and Nash both allude to the fluctuation in the price of the precious metals as one of the principal causes which must always affect in money assessment the vast increase of cultivation ; and the prospective increase which may be anticipated in a few years, when the whole Deccan is more accurately surveyed and more equally assessed, must contribute so to raise the price of money by augmenting the quantity of produce greatly beyond the demand for it, that even the assessment of Indápur, low as it is, may in a few years be considered too high for the cultivators to pay. Lieutenant Nash observes (22nd para.), "the price of grain is constantly fluctuating, and with it the value of the crops and the money rent of the land," and under

such circumstances "a money assessment which is one year paid with ease will, if exacted from the people in the next, take from them a part of their fair portion of the produce of the earth" (22nd para.). And Lieutenant Wingate, in speaking of money assessment, observes (15th para.), "an increase in the value of the precious metals may make that onerous which was originally light." Now, as the rent to Government is paid in money, it seems for these very reasons impolitic that Government should, as far as its own interests are concerned, as well as for the interests of the ryots, pledge itself to any longer term of years for the continuation of the present settlement. It must always be borne in mind that Government must always be losers, and can never be gainers. If the value of money diminishes, or, in other words, the produce of the soil, from whatever cause, is dear, Government cannot raise the assessment to meet the loss they will sustain; whereas if money rises in value, or, in other words, the produce of the soil is very cheap, good policy and humanity necessarily oblige it to reduce the assessment, or the land will be thrown out of cultivation, and the ryot's circumstances so much altered that if he continue to pay the assessment he must be ruined. Though in all probability for the next ten years there will be no alteration in the state of the country of such importance as materially to affect the present settlement, which is only to last for ten years, yet every thinking man is fully aware that within thirty years—the period during which Lieutenant Wingate wishes the assessment to last—a great alteration will take place in the moral condition of the people and the political state of the country, and I can see no good or substantial reasons for Government pledging themselves for so long a period.

13. It must be borne in mind, as I before observed (7th para.), that the present prosperous state of the Indápur District is the result of low rates of assessment and advantageous leases, and not of an increased demand for the produce of soil. It may, therefore, justly be considered fictitious, and its continued prosperity and flourishing state to rest in a great degree on the continuance of the present state of the districts which surround or are contiguous to it. The moment the assessment in those districts is reduced, so that a fair profit will be left to the cultivator, we shall in all probability find that the cultivation in Indápur will decline. Lieutenant Wingate even now observes (19th para.) "that the quantity of land now under cultivation in Indápur is much too great for the means of the cultivators, and retards their advancement." It must also be recollected, as well observed by the Revenue Commissioner, that the supply of rain is singularly precarious in the districts; and, should any season of drought occur,

it is fair to presume that the ryots, who are not permanent occupants of the soil, or Mirásdárs, will return to their paternal fields, which they may only have left in consequence of over-assessment, and which may be situated in districts where the periodical rains are less precarious, and where a reduction in the rates of assessment may offer them exactly the same advantages they enjoy by cultivating land in the Indápur District.

14. From the remission of the transit duties and other numerous taxes which have hitherto fettered the energies of the people, and from the progressive improvement of the country by the construction of roads, and, above all, the moral improvement of the people by education, &c., Government have every reason to anticipate that the utmost activity, both in agriculture and commerce, will in the course of a few years prevail. How far and to what extent these consequences may affect the land assessment, it is impossible to say; but that they must affect it there can be no doubt, and Government should, therefore, in no degree pledge themselves to any system or measure so liable to fluctuate as the land assessment beyond that period necessary to give encouragement to agriculture in a district like that of Indápur.

15. For all these reasons I strongly dissent from the proposition to extend the present lease to thirty years.

16. I quite concur in the observations in Lieutenant Wingate's 19th para. if, as I understand them to apply to the Indápur District in its present state, no kául under such a low assessment as has been fixed should be granted, except in very extraordinary cases, when a large capital is embarked in any scheme or improvement. When the other districts of the collectorate have had their land assessment modified, a similar course should be adopted.

17. The subdivision of property alluded to by Lieutenants Wingate and Nash, and the practice of marrying early, are, no doubt, evils of great magnitude, and have in all probability tended to retard, as they must tend to retard, the advancement of the natives to opulence. The tendency of these religious or civil institutions is to prevent the rise of a class of wealthy individuals whose capital might be advantageously disposed of in improving their agriculture or in increasing their merchandize. The immediate descendants of the fortunate possessors of wealth dwindle down to that scale from which their ancestor may have emerged by his industry or ability, and the wealth which he acquired becomes so subdivided amongst his descendants that it enables the possessor to do little good with it, and adds but little. As these evils are they cannot be, and must not be, interfered with. It must be left to education to improve the moral condition of the people, and

they will themselves then see the good and sound policy of not marrying their children at so early an age as they now do, and of deviating from the principle they now observe of subdividing their property amongst their children; for, as justly observed by Lieutenant Nash, "education appears to me to be as much the means of giving security and increase to the Government revenue as of improving the moral and mental condition of its unenlightened and unfortunate but teachable subjects."

18. I beg to forward a statement of all expenses incurred in surveying and assessing the Indápur Taluka, as called for in the 2nd para. of a letter from Government to my address, No. 3309, dated the 3rd instant.

I have the honour to be, &c.,

R. MILLS,
Principal Collector.

*Principal Collector's Office, Poona,
20th September 1838.*

Appendix No. IV.

No. 2297 OF 1838.

TERRITORIAL DIVISION, REVENUE.

To L. R. REID, Esq.,

Acting Chief Secretary, Bombay.

SIR,—In reference to the latter part of the 21st para. of your letter (No. 1489), dated 19th April last, I have the honour to submit a report from Lieutenant Nash on the mode in which the survey and revision of the assessment has been conducted in the Indápur Taluka, the only district of the Deccan in which those operations have been completed.

2. The new settlement has been the basis of the revenue settlement for the last two years; and what makes this report particularly interesting, and, I may add, satisfactory, is the evidence it contains of the success of the important settlement which is the subject of it.

3. The survey and assessment as regards Indápur may be briefly described as follows:—

1st.—The survey *measurements* in acres have been carefully tested, or, where any considerable error has been discovered, the land has been re-measured.

2nd.—A new *classification* has been made of the land according to its soil, situation, and other capabilities for cultivation, and every field has been entered under one or other of the nine classes.

3rd.—The boundaries of those fields where they had previously been lost have been ascertained and marked afresh.

4th.—A complete *land register* has been framed in which the name, number, position, boundaries, tenure, extent, class, distance from the village, and all other particulars relating to the fields have been carefully entered.

5th.—An assessment has been fixed on the land according to its class and capabilities.

6th.—The land has been let out on ten years' *lease* at the assessment so fixed, each man's holding and the assessment he has to pay being so described in the lease as to leave little room for defrauding either him or Government.

7th.—The whole work has been conducted on a system of such strict checks and supervision as to guard, as far as possible, against errors arising either from carelessness or fraud.

4. It now remains to be seen what effects have been produced by these improvements, as they must be acknowledged to be, when it is considered that, previous to the commencement of this work, neither the measurements, boundaries, nor classifications, as entered in the records, could be depended on as correct; that the assessment was so heavy that little more than one-third of the arable land had been cultivated for the last ten years; and that, though in that period remissions were given in all but one season, and they four times in twelve years exceeded the amount left to be collected as Government revenue, yet the latter was collected with so much difficulty that heavy balances were left unrealized at the end of the year, and the district generally was reduced to the extreme of poverty; and that the effect of the heavy assessment and all this uncertainty regarding it, was to give rise to a system of oppression and fraud to which the records of Government afford few parallels.

5. It should be premised that the nominal rental or assessment of the whole pergunna was by the—

Tanká	Rs. 1,02,548
Kamál	„ 2,28,560
Survey	„ 2,02,674
Present assessment.....	„ 83,818

6. The effects of the revision of the assessment as seen in the last year (which was, be it remembered, not better than an average one) were—

1st.—Since the revision commenced, cultivation has increased to an extent very far beyond what it has been for the last twelve years; and though it is difficult to compare the present acres with the vague bigas in which the land was registered previous to 1238 (1827-28), yet the quantity of land now under cultivation is *as much*, if not *more*, than when we first got possession of the *pergunna*, which was then more prosperous and cultivation more extensive than it has been before or since.

2nd.—As the nominal rental has been so much reduced, it is to be expected that the gross *Jamābandi* would be so also; nevertheless it was higher than in seven of the nineteen years preceding.

3rd.—After deducting haks and remissions, the net revenue to be collected on account of Government is higher than it was in nine, and lower than it was in ten of the preceding years.

4th.—The sum *actually collected* and paid into the Government Treasury in the course of the year—the chief point to look to in the question of mere pecuniary profit and loss to Government—has *never been so great* except during the first four years of our occupation, when it is generally acknowledged our demands were much too high.

5th.—The outstanding balances *have never yet been so low at the end of the official year as they were last year*.

7. In short, at an expense (every item included) of Rs. 12,165-14-1, or about one-third less than the average of the balances outstanding at the end of the year during the first seventeen years of our possessing the country, a light and equitable assessment, paid punctually and without difficulty by a contented and grateful body of ryots, has been substituted for a heavy nominal paper assessment, never realized to its full amount, and yielding less actual cash to the Government coffers, and even that exacted from a population which was yearly sinking towards ruin.

8. That neither this picture, nor the description given by Messrs. Wingate and Nash in the present reports, or by Messrs. Goldsmid and Mansfield in their two last annual reports, on the state of the district are overcharged, can hardly be asserted when it is considered that they rest, not on opinions or theories, but on facts which admit of no doubt. The money collected is in the Treasury, the Government accounts are clear of balances, and the improvements in the condition and spirit of the inhabitants are

matters of notoriety throughout the zillah. The improved state of Indápur was noticed in my letter (No. 216) dated the 26th January last, and in replying to that letter Government observed (*vide* your letter No. 1489, dated the 19th April), "The improved state of the Indápur Pergunna, once the very centre of mismanagement on the part of our subordinate officers and oppressors of peasantry, is a source of high satisfaction to the Governor in Council. It affords an instance of successful results to which, however liberal and benevolent our measures may be, we are not always accustomed."

9. We are apt to speak and think of the effects as if they resulted from some new principle in revenue management, or some system which had been tried in Indápur for the first time. Nothing, however, can be further from the fact. There was little in the principle of the present revision, or in its mode of execution, for which an example might not be found either in a good native assessment of the Deccan. The chief features which distinguish it from its predecessors are the care and attention with which all the details have been executed, and the sound good sense and the strict adherence, where practicable, to former usage. Its leading principle has been to fix an assessment so moderate and so simple as to be easily and readily paid by a poor and simple population.

10. The reports of Lieutenants Nash and Wingate are so full, clear, and satisfactory that they require little comment.

There are, however, a few points in the letter from the Principal Collector which seem to call for some remarks.

11. The remarks Mr. Mills makes in his 4th para. regarding the correctness of the survey measurements may lead to some misapprehension, unless it be borne in mind that they, as well as the rest of the work, are generally supposed to be less vitiated by *willful* errors in the Indápur Pergunna than anywhere else.

12. Mr. Mills remarks (para. 6) that the new rates are extremely low when compared with the Mamul and survey rates, though he subsequently allows that they are probably as high as they should be. It would, however, have been but fair to have pointed out that, with anything like the prices of the last ten years, the Mamul and survey rates were merely *nominal*, and never were, nor ever could be, fully realized; and it would not have been out of place had Mr. Mills alluded to that part of Lieutenant Nash's report in which he shows that, considering the prices of produce, the present assessment is very nearly the same as the Kamál and Tanká were at that time in the periods during which they were respectively in force when agriculture was most flourishing.

13. The observation made in this paragraph (para. 7) by Mr. Mills, that "the present state of the Indápur Pergunna is to a certain extent fictitious," is in part true if he meant that it is called flourishing by comparison relatively with the surrounding districts, and that it would not be so called in a rich and well-managed province. There can be little doubt but that if the measures which have been pursued in Indápur are steadily followed up in the surrounding districts, Indápur itself will become one of the poorest from being, as it is now, one of the most (perhaps *the* very most) flourishing districts in this zilla. But there can be equally little doubt that the alteration will be comparative, not real. Of all the districts in the Deccan it is, perhaps, the least favoured by nature; and as those which enjoy greater natural advantages participate in the benefit of measures which have done so much for Indápur, they will rise in the scale, and from their superiority in other respects rise higher than Indápur. But it by no means follows, nor does there appear any reason to apprehend, that when this very desirable consummation approaches, Indápur will in any degree sink *below its present standard*. Least of all do I apprehend that the effect anticipated by the Principal Collector in the latter part of the paragraph will ever take place to any extent, simply because amongst those who have of late years flocked to Indápur the proportion of those who are Watandárs of our own districts is believed to be small compared to those who belonged originally to Indápur, which they left, some as long ago as the famine of 1803-4, when they fled to the Mogláí or other foreign districts, where there is little chance of their being again driven by the advancing prosperity of the pergunnas around Indápur.

14. I confess I do not agree with the Principal Collector and Lieutenant Nash in finding fault (para. 9) with the *principle* adopted in the late survey, of taking 55 per cent of the net produce. Lieutenant Nash argues as though Government were the universal landlord and the cultivators its servants, and if that were the case it would undoubtedly be unjust to leave one man a greater proportionate share of the fruits of his labour than another, and impolitic to take less than what each man should receive for his subsistence. But if the object of an assessment be to impose a *land-tax*, the plan of taking a certain share of the net produce is the only one by which that tax can be fairly fixed, and it is the only means by which any interest can be created in the land stronger than that local attachment which the kunbi has for his fields; nor is the comparatively higher assessment of inferior soils (in the sense in which the expression is used by Lieutenant Nash and the Principal Collector) which is caused by such a system to be deprecated. It is perfectly natural and most profitable for the cultivator that the

best soils should be the first cultivated as those which, in proportion to the capital and labour employed on them, yield the best return, and when our fiscal arrangements invert this natural order of things it is a clear proof that there is something radically wrong in our system. Except to guard against future error, however, there seems little use in arguing the point, which, as far as the present assessment is concerned, appears to be purely speculative.

15. The Principal Collector appears to forget (para. 10) that the power of affording water for irrigation is one of the most valuable of the capabilities of land, and that to bear it in mind in fixing an assessment is, therefore, strictly consonant to the orders of the Honourable Court. This is a question quite distinct from that as to whether it is worth while to levy a separate assessment when the quantity of the irrigated land is so small, and where its extension is so desirable as in Indápur; but for my own part I see no objection whatever, as regards Indápur, to levy a higher assessment on Bagayet than on Jerayet lands, provided that assessment is in reference to the capabilities of the land. That the new rate fixed at Indápur is moderate there can be no doubt.

16. In this and the following para. (para. 10) the Principal Collector gives his reasons for dissenting from the proposition of Lieutenants Wingate and Nash, that the present settlement should be extended for a period of thirty years if not rendered permanent. Mr. Mills first argues that, by the great increase in the quantity of the grain produced beyond the demand for it, the price of the precious metals (as compared with grain) will rise so high as to render the present low assessment too heavy. To this I would answer—*first*, that, even if the land were given *rent free*, the quantity of grain produced *could* never for any considerable period be augmented beyond the demands for it; and, *secondly*, that, even if the objection were a valid one to saying that Government will always take the present assessment at *neither more nor less*, it could be no obstacle to Government declaring that for thirty years or for ever it would *limit its demand* to the present assessment, and it is *this*, and not a declaration of the immutability of an assessment, which is required to give anything like permanent prosperity to the country.

17. Of the two contingencies apprehended by the Principal Collector, let it be supposed that one, viz., “an increase in the value of the precious metals making that” (assessment) “onerous which was originally light,” were to happen subsequent to Government having given its ryots an assurance similar to that recommended by Lieutenant Wingate—the Principal Collector justly remarks that good policy and humanity necessarily oblige

Government to reduce the assessment ; and how, it may fairly be asked, would the difficulty of doing this be increased by such an assurance being given. The change in the value of the precious metals can never be caused or prevented by the *term* for which the assessment is fixed being longer or shorter, except that the longer the term the less will be the liability of change in prices of produce and everything connected with agriculture ; and should that change take place so as to render the present assessment too *heavy*, it must be reduced, or the country will be ruined, whether the term be one year or a hundred.

18. But from what the Principal Collector says in his 12th para., "that Government must always be losers and can never be gainers," and from his reflections on the impossibility of Government raising the assessment, and, indeed, the whole tenor of his argument, it is pretty clear that it is the other contingency, viz., that by money becoming more plentiful the prices of produce will rise, which he has chiefly in view in objecting to extend the term of the assessment beyond ten years. He appears to have hopes that the circumstances of the country may so alter after the expiration of the ten years as to enable us to raise our demand. It is the continued pursuit of some phantom advantage of this kind which has hitherto prevented most of our districts from improving to the degree which we might fairly expect from so many years of British government, and which, if we persist in following, will alike effectually bar any decided amelioration in the circumstances of our subjects and in our own revenue. Even admitting that such hopes of being hereafter able to increase our demands were justifiable in most cases, what can be the advantages which the Principal Collector expects beyond the very solid ones which the present revision has secured. As regards the ryots, the assessment is lighter and more easily paid, agriculture is more extended, and the people are more contented and more rapidly improving in circumstances than at any period since we had the country. As regards Government, the district is managed without trouble ; the sum which the pergunna now actually yields (and which is annually increasing) to the Treasury is more than the average since we have had the country. It is realized without difficulty or complaint, whilst little room is left for speculation or oppression, setting aside the benefit which may be expected from a measure which will create a permanent interest in the land, and induce the holders to lay out capital on it. Why should we leave the only course which can secure and increase these great *solid* advantages for the sake of some vague and very uncertain hopes that we may hereafter be able to raise annually a few thousand rupees more from the pergunna ?

19. This Government is, I believe, restricted from granting leases of land for more than thirty years ; but it is to be hoped that, for the very sufficient reasons given by Messrs. Wingate and Nash, and for the very obvious one of continuing to the district the only system under which it has ever prospered under our rule, Government may see fit to declare that for thirty years no increase will be made in the present rates, and to request the sanction of the Honourable Court to a pledge being given, that if the opinion of the people at the end of that period be in favour of a continuance of the leases at the present rate they shall be declared permanent.

I have the honour to be, &c.

T. WILLIAMSON,

Revenue Commissioner.

*Poona, Revenue Commissioner's Office,
12th October 1838.*

Appendix No. V.

No. 4739 of 1838.

To JOHN VIBART, Esq.,

Revenue Commissioner.

TERRITORIAL DEPARTMENT, REVENUE.

SIR,—I am directed to acknowledge the receipt of your predecessor's letter (No. 2297), dated the 12th October last, submitting a report from Lieutenant Nash on the mode in which the survey and revision of the assessment in the Indápur District have been conducted, and, in reply, to communicate to you the following observations and instructions which have occurred to the Right Honourable the Governor in Council on the various points treated of in those letters.

2. The minute details, not only of the principles on which the whole scheme was conducted, but even of that part of the execution of the survey which refers to the conduct of the measurements and classifications by the subordinate agents, the regulations under which they proceeded, and the means adopted for testing their work and checking fraud, would, I am directed to remark, have been acceptable to the Government, and equally so,

no doubt, to the Honourable Court. These details have not been touched upon, nor are many points connected with them to be discovered in the "sketch" or memorandum which forms an accompaniment to Mr. Mills' letter.

3. The first process in a work of the nature now reported on, is the measurement of the land. In by far the largest portion of the pergunna the measurements made by Mr. Pringle's surveyors were found free from great inaccuracies. The villages in which great discrepancies were discovered, were remeasured, and this preliminary part of the process was thus placed on a satisfactory footing. After the tests to which it has been subjected, the correctness of the mere measurement must be held to be established.

4. The next process is the classification of the soils. That of Mr. Pringle is denounced as worthless, and his process had, therefore, to be commenced anew. The system adopted, of dividing all the lands into three grades, is described by Lieutenants Nash and Wingate, as also the establishing a relative proportion between each different class.

5. The next and final measure of the settlement is the determination of the rate of assessment; and, in respect to this process, Government considers the information which the present papers afford as somewhat defective. The classification only goes so far as to determine the relative productive powers of soil; all considerations of the extrinsic qualities which different fields may possess, such as the facility of irrigation and of procuring manure, the vicinity of the village, the neighbourhood of good roads or markets, &c., has been studiously excluded.

6. Lieutenant Wingate in para. 5, I am instructed to state, observes that these points, though disregarded in the classification, have been carefully noted with the view of finally assisting in fixing "the assessment;" and from this it might naturally have been supposed that, by some process subsequent to the mere classification of the soil, due weight would be allowed to these qualities, which in truth affect the capability of the cultivator to pay his revenue equally as much as the possession of different classes of land.

7. Neither Lieutenant Wingate nor Lieutenant Nash, however, show in what manner the information gathered by the Tarams on these points has been made to bear upon the rates of assessment. Mr. Mills in his para. 5 implies (notwithstanding the passage of Lieutenant Wingate's letter above quoted) that these points have been entirely left out of the calculation. Had such been the case, executive officers ought surely to have noticed it, and to have shown the grounds on which such omission was to be defended.

8. It is difficult at present to see the connection between the rate of assessment and the classifications. The latter merely fixes the relative productive powers of each kind of soil. If these were fixed with accuracy, and the positive productive power of one kind were known, we should have that of all the rest, and the next question would then be, what portion of such produce should form the Government demand?

9. From Lieutenant Nash's report it would seem to the Governor in Council that, in order to avoid errors similar to those which occasioned the failure of Mr. Pringle's survey, the rates have been fixed on a rough estimate of the productive powers of each field, and according to the proportion of each of the nine classes of soil which each may contain. The rates of these classes are said to have been derived from local inquiry and the experience of qualified persons, without any very minute investigation into actual produce or actual expenditure. The applicability of such rates must entirely depend on the degree in which the framers of these were qualified for the difficult and delicate task of preparing them. There is no test to which they can be subjected, except that of experiment, for a fair series of years.

10. The discussion of the causes of the failure of Mr. Pringle's survey has led to a considerable difference of opinion between Mr. Williamson on the one hand and the engineer officers, supported by Mr. Mills, on the other. The causes alluded to, are the effect of the survey in reducing the rates on the best and raising them on the worst soils, and the assumption of the average of past year's prices as the basis of the money settlement.

11. It is on the first point that the discussion arises. Lieutenant Wingate and Lieutenant Nash urge that the system of fixing the assessment at 55 per cent of the net profit leaves a far greater surplus to the ryot on fine land than on inferior soils, making the calculation on so much of each kind as can be cultivated at a certain expenditure. To support this view Lieutenant Wingate has framed a table, showing in clear manner the result which will be described. This view of the subject certainly tends to remove much obloquy from the actual performer of the measurements and classifications, and from the assessors to whose venality this result was mainly attributed; but this is at the expense of the theory on which Mr. Pringle's plan is based.

12. Your predecessor, on the other hand, alleges that the view above described, might be applicable between a landlord and a tenant, but that it is not so when the intention is to fix a land-tax. It is not necessary, as noticed by Mr. Williamson, to carry

on a discussion on the subject, for any practical purpose, in the present instance. But I am directed to observe that Mr. Williamson's principle carried to extremity will seem to end in the abolition of all difference of rate or classification, and the settlement of one uniform rate for land of all qualities.

13. Lieutenant Nash's remarks (para. 15) on the uselessness in establishing an assessment in money, of an average of prices during a period when they have been gradually falling, and while the very causes which have occasioned such fall are actively in operation, are very just, since an assessment founded on such averages must totally be inapplicable, even to the first year of a new series; while its inapplicability will be greater and more apparent each succeeding year.

14. The financial result of the measure is shown by Lieutenant Nash in para. 17. Lieutenant Wingate carries it on to the succeeding year (1837-38) in para. 12, and Mr. Williamson shortly notices it in para. 4.

15. This result is certainly satisfactory to the Honourable the Governor in Council, though the isolated fact of an increase of revenue, or even the absence of outstanding balances, is no unerring proof of the correctness of the system which has been adopted. The same result might have been obtained from more effective supervision having diverted from the proper channel, or it may be the effect of excessively low rates drawing cultivators from neighbouring districts at the expense of the revenue and prosperity of those they have left.

16. Under the former system, I am desired to observe, it is notorious that far more was collected than was ever allowed to flow into the coffers of the State. In certain villages, mentioned in the 28th para. of Mr. Williamson's letter of the 26th March 1838, the actual payments by the cultivators were more than double the Government revenue; and it may not be too much to assert that this system prevailed, though, perhaps, not to so great an extent, throughout the taluka. Hence it would seem that the mere amount of the receipts by Government under an ill-regulated and corrupt establishment is no fair criterion of what has been extracted from the people, or what they can fairly pay; and, supposing the malversations and undue exactions by the patels, kulkarnis, and others to have been checked (as it must be presumed they have now been), it is a self-evident conclusion that the revenue of 1836-37, supposing nothing to have been paid but to Government, must be the consequence of an enormous reduction in the rate of assessment.

17. In stating the result in para. 17, it may be doubted whether Lieutenant Nash is right in having excluded sums collected on account of outstanding balances. A district paying for a series of years Rs. 50,000 for the current year, and Rs. 10,000 for balances of those preceding, may fairly be considered as capable of paying, and as paying, Rs. 60,000 annually.

18. The effect, however, of the whole measure, as having established a low scale of assessment in this pergunna, is evident to the Governor in Council. The question is not whether it is low enough, but whether it is not too low. No one will hesitate to admit that a moderate assessment is a blessing to both Government and the people. The great difficulty is so to fix the assessment that while it affords to the State its fair dues, it shall not encroach on the just share which the agricultural classes ought to derive from the land.

19. The necessity of a reduction of assessments is discussed by Lieutenant Wingate in para. 13, &c. He explains the causes of the low prices which have obtained since our conquest, and their effect in discouraging the growth of wealth and comfort among the peasantry : while no corresponding reduction was made in the Government money rental. His remarks are just, but they are too partial. They show that the existing assessment was too high, and ought to be lowered, but they afford no data to judge of the extent to which such reduction should be carried.

20. The mode adopted for the assessment of the Bagayet is, I am directed to add, described in paragraphs 23 and 27 of Lieutenant Nash's report. It is virtually a well tax, each well being rated as being able to irrigate a certain number of acres, each acre paying a fixed assessment of Rs. 2 independent of and beyond the Jerayet rate. No mention, however, is made of Pathastal irrigation, and it may, therefore, be presumed that none is to be found in this pergunna,

21. The limited extent of Bagayet lands in this district prevents the question of their assessment being here of great importance. Mr. Mills in para. 10 advocates the total abolition of all extra assessments on watered lands, and supports his recommendation by an appeal to the Honourable Court's orders, that "land should be assessed according to its capability and not according to its produce." But this, as Mr. Williamson justly observes, is clearly his misinterpretation of the Court's instructions. The capability of the land depends as much on the facility for irrigation and local peculiarities as it does on the colour, depth, and other qualities of the soil.

22. The principle, therefore, on which Bagayet is assessed at higher rates than Jerayet, is one which must be admitted generally; and the only question is, whether in a district such as Indápur, where water, even for domestic purposes, is in many seasons deficient, and where, therefore, the sinking of new wells and the preservation of those already built, are objects of vital importance to the comfort of their inhabitants and the preservation of their cattle, it might not be advisable to suspend the operation of this principle in order to encourage these desirable results. Your predecessor has stated his opinion that the rates fixed, are low, and that the country is well able to bear them. The engineer officers seem of the same opinion, and the Honourable the Governor in Council, therefore, considers it unnecessary to direct any change to be introduced.

23. The period during which the present survey and assessment is to be secured without enhancement to the ryots, is next to be considered. Lieutenant Wingate is disposed (para. 17) to a permanent settlement, or, at least, to one of thirty years' duration, instead of the term, at present fixed, of ten years. This reasoning is of a general nature, and applicable to the general question, whether a permanent is not, *cæteris paribus*, preferable to a temporary settlement. Your predecessor, I am instructed to state, is a strong advocate for permanency, while Mr. Mills argues on the other side, and it must be admitted that his arguments are weighty, and deserving of serious consideration.

24. It must not be forgotten that the very causes which have been cited as the grounds for the present measure are still in full operation. The price of grain is still falling, and it is impossible to say whether the average of the next ten years may not be as much below that of the last as that was of the ten years preceding. Where there is but one staple produce in the country, as is unfortunately the case in these districts, and that staple grain, there is far more probability of such a result than in a country producing articles of export, or for manufacture, within it, even though the value of the precious metals should remain stationary. On the other hand it is impossible to foretell what may be the result of the continuance of our rule, and of those measures for the improvement of the country and of the condition of the people which we are gradually introducing.

25. Added to this is the consideration that the present is but an isolated experiment. The extension to the whole of the Decan of the same measures and the same rates of assessment as those introduced into Indápur may, the Governor in Council conceives, be productive of results which will materially affect the

now apparently flourishing condition of that taluka. Enjoying now advantages which are confined to it alone, it is not to be expected that the elevation of all the surrounding districts towards its level will not be attended with some corresponding depression of Indápur. The height to which it has been raised may prove rather relative than positive, and, if so, an adherence to the present measure as a permanent settlement may produce the very evils which it is so desirable to avoid. Numerous failures ought, moreover, to lead us to hesitate before placing ourselves in a position from which we cannot retrace our steps. It is very true, as Mr. Williamson argues, that by fixing the present as maximum rates we can always step forward to relieve the agricultural classes by further reductions; but the present rates have not, it must be confessed, been fixed on so perfect and decisive a principle as would justify Government in limiting its demand on the land to them under every change of circumstances to which the country can by any possibility be liable.

26. The Governor in Council, therefore, conceives that it would be preferable to adhere to the term first fixed of ten years, say from the commencement of the present season (1838-39). Assuming that the two preceding years have been years of probation—the revision having taken place but partially in 1836-37, and having been extended throughout the pergunna in 1837-38—there can be no objection to declare the intention of Government, at the expiration of this period, to continue the settlement for a further term, should the beneficial effects expected from it be found to have resulted.

27. Lieutenant Wingate concludes his report with remarks on certain points of revenue management which have not been noticed by Mr. Williamson; these are—

1st.—The impolicy of granting kauls for the cultivation of land at rates lower than the fixed assessment at present of the Indápur Pergunna.

2nd.—The evil of the system of obliging or inducing a ryot to undertake the cultivation of more land than he may himself desire or be able fully to prepare.

3rd.—The preservation of the boundaries of fields.

28. On all these points Lieutenant Wingate's remarks are just, and you are requested to issue instructions in conformity with them to the Collector.

29. The preservation of boundaries should be the particular duty of the village officers, for it is almost impossible that any

alteration can be made without their privity or connivance. It appears to the Honourable the Governor in Council doubtful whether a fine can legally be imposed on the owner of a field who thus transgresses; but he may be subjected to the assessment on the extra land, and this, coupled with the responsibility of the village officers, and with vigilance on the part of the Mámlatdár and his subordinates, may check the practice of encroaching on the Government waste.

I have the honour to be, &c.,

L. R. REID,

Acting Chief Secretary to Government.

Bombay Castle, 31st December 1838.

(True copies)

J. VIBART,

Revenue Commissioner.

(True copies)

R. MILLS, Collector.

No. 298 of 1867.

REVENUE DEPARTMENT.

To F. S. CHAPMAN, Esq.,

Chief Secretary to Government, Bombay.

SIR,—With reference to my report upon the revision of the assessment of Indápur Taluka, which is now in course of transmission to Government through the Revenue Commissioner S. D., I would beg to represent that it would be satisfactory to myself, and I should suppose, as hereinafter explained, in accordance with the wishes of Government, were Sir George Wingate's opinion upon the measure obtained.

2. In making this suggestion I would beg to explain that when the question of revising the rates of Indápur—the first settled district of our Presidency—was first raised, it was proposed by the late Governor, Sir Bartle Frere, to entrust the duty to Sir George Wingate, and with that object the latter officer was solicited to pay a visit to Bombay for the purpose of making a tour through the country. Sir George Wingate intimated, in reply, that the failing state of his health rendered it inadvisable for him to return to this country, and, consequently, that he could not undertake the duty.

3. Being made aware of these overtures, I explained to Sir Bartle Frere that in carrying out the duty of reporting upon the revision of the Indápur settlement, which had been entrusted to me, I would endeavour so far to meet the wishes of Government in obtaining Sir George Wingate's opinion, that I would enter into correspondence with him during the course of my inquiries on the subject. Sir George, however, declined to give his opinion in this manner, stating, as his reason for doing so, that without the fullest details, which could only be obtained upon the spot, and without having had an opportunity of inspecting the country, he thought my judgment might be fettered by his opinion, formed, perhaps, on an imperfect knowledge of the changes which have taken place since he knew the district. At the same time he expressed a great desire to have an opportunity of discussing the subject personally with me.

4. Considering the great importance to be attached to Sir George Wingate's opinion, I would venture respectfully to suggest to Government that during my contemplated visit to England (for which I have already obtained leave) I may be permitted, with the sanction of the Secretary of State for India, to lay before Sir George Wingate all the papers connected with the report, and confer with him with the view to obtaining his opinion upon my proposals.

I have the honour to be, &c.,

J. T. FRANCIS, Lieut.-Colonel,

Survey and Settlement Commissioner.

Camp Khed, 16th April 1867.

No. 1550.

REVENUE DEPARTMENT.

Bombay Castle, 20th April 1867.

RESOLUTION.—Sanctioned.

F. S. CHAPMAN,

Chief Secretary to Government.

No. 2107 OF 1867.

REVENUE DEPARTMENT.

Bombay Castle, 4th June 1867.

Letter from the Revenue Commissioner S. D., No. 2026, dated 22nd May 1867—Submitting, with his observations and opinion,

a report by Lieutenant-Colonel Francis upon the revision of the settlement of the Indápur Taluka of the Poona Collectorate.

RESOLUTION.—The disposal of this subject may await the receipt of Sir George Wingate's opinion, which Lieutenant-Colonel Francis will submit to Government after consulting that gentleman, and in the meantime copies of these proceedings should be forwarded to the Secretary of State.

M. J. SHAW STEWART,
Acting Chief Secretary to Government.

No. 20 OF 1867.

REVENUE DEPARTMENT.

Bombay Castle, 24th June 1867.

TO HER MAJESTY'S PRINCIPAL SECRETARY
of STATE for INDIA in COUNCIL, London.

RIGHT HONOURABLE SIR,

We have the honour to forward, for your information, a copy

Letter from Lieutenant-Colonel Francis, Survey and Settlement Commissioner, No. 298, dated 16th April 1867.

Government Resolution No. 1550, dated 20th April 1867.

Letter from the Revenue Commissioner S. D., No. 2026, dated 22nd May 1867, with accompaniments.

Government Resolution No. 2107, dated 4th June 1867.

of the papers noted in the margin relative to the revision of the assessment of the Indápur Taluka in the Poona Collectorate.

2. It will be observed that before disposing of this subject we have resolved on awaiting the receipt of Sir George Wingate's opinion, which Lieutenant-Colonel Francis will submit to us after consulting that gentleman. We shall then have the honour of further addressing you on the subject.

We have the honour to be,

Right Honourable Sir,

Your most obedient, humble Servants,

W. R. SEYMOUR V. FITZGERALD.

R. NAPIER.

B. H. ELLIS.

S. MANSFIELD.

Revenue.
No. 59.

India Office, London, 14th September 1867.

To His Excellency the Right Honourable
the GOVERNOR in COUNCIL, Bombay.

SIR,—I have to acknowledge the receipt of the despatch from your Excellency in Council of the 24th June last (No. 20), with which your forward copies of papers relative to the revision of the Assessment of the Indápur Taluka of the Poona Collectorate.

2. As you have resolved on deferring the disposal of this question until you shall be in possession of the opinion of Sir George Wingate on the proposals of Lieutenant-Colonel Francis, which the latter officer, now on leave in this country, has been authorized to obtain, I shall await the receipt of a further communication from your Government. The subject is of unusual importance, for as Indápur is the first district under the revised thirty-years' settlement, of which the term is on the point of expiring, the principles now approved will, doubtless, be applied to the re-settlement of the other portions of the Southern Division of your Presidency, and should, therefore, be most carefully considered.

I have, &c.
STAFFORD H. NORTHCOTE.

No. 3725.

Revenue Survey and Assessment.

REVENUE DEPARTMENT.

Bombay Castle, 31st October 1867.

Despatch from Her Majesty's Principal Secretary of State for India, No. 59, dated 14th September 1867—Noticing the despatch of this Government, No. 20, dated 24th June 1867, relative to revision of the Assessment of the Indápur Taluka of the Poona Collectorate.

RESOLUTION.—Colonel Francis should be furnished with a copy of this despatch.

To the SURVEY and SETTLEMENT COMMISSIONER N. D. (with copy of the Despatch).

No. 828 OF 1867.

REVENUE DEPARTMENT.

To the ACTING CHIEF SECRETARY TO GOVERNMENT.

Poona, 7th October 1867.

SIR,—Referring to Government Resolution No. 2107, dated 4th June last, I have the honour to submit herewith a Memorandum upon my proposals for the re-settlement of the Indápur Taluka, prepared by Sir George Wingate during my recent visit to England.

2. Sir George Wingate's remarks upon this subject will, I am sure, be read with interest by Government; for the active part taken by him in the first settlement of the Indápur District and his ripe experience in all questions connected with the survey of the Presidency, makes his opinion upon the subject peculiarly valuable. There are one or two points noticed by him upon which I have a few remarks to offer, but I shall not attempt to follow him through the course of his arguments, leaving it to Government to decide the few minor points of difference in our respective views upon what has already been recorded in the report.

3. In paragraph 3 Sir George has indicated some further statistical information which he thinks it is desirable to place on record in this case as well as in future reports. The general returns enumerated by him have, for the most part, been prepared in my office; but as the report and its accompaniments had become very voluminous, I purposely omitted them. But as Sir George attaches considerable importance to them, I purpose preparing amended returns, to be framed so as to include the additional information alluded to as well as that originally embodied in the report. These returns shall be submitted hereafter as a supplement to the report. A map of the district, which is specified as one of the requisite documents, has been embodied in the report, though copy of it was not sent to Sir George in the first instance.

4. In his remarks upon statistical information, Sir George has also suggested that a regular form of return should be prepared for each district as brought under re-settlement. It would be most desirable to have a uniform system of return for all the several survey departments, as here proposed. At present each Superintendent, as a rule, adopts his own particular way of showing the statistics of a district, and as a consequence there is considerable dissimilarity both as regards details as well as in the manner of exhibiting them. This makes it impracticable to compile a uniform return for all the districts of the Presidency, which is a most desirable measure. Acting, therefore, on the hint thrown out by Sir George, I would suggest that the Survey Commissioners, after conferring with the several Superintendents of Survey, should prepare a form of statistical return for general adoption throughout the survey departments. As these returns are received they should be compiled by districts in the Survey Commissioner's office, which might then be made the regular statistical office of the Presidency. No expense will (at first, at any rate,) be incurred by the introduction of this plan, for the work could be done by the present office establishment. The form that may be agreed upon by the Survey Commissioners might be sent to Government through the Revenue Commissioners, who would thus have an opportunity of recording their opinion upon it.

5. I would draw attention to the remarks in paras. 6 and 7 upon the question of assessing lands irrigated from wells. Sir George considers that water obtained from sinking a well may be viewed as a mineral resource, and be fairly taxable as such, after allowing for the expenses incurred in obtaining and making it available for irrigation. This is one of the best arguments I have yet heard in defence of the system of assessing well irrigation. For this, and for other reasons, Sir George dissents generally from my proposals for exempting lands from extra assessment on account of well irrigation. He thinks, however, that a drought-stricken district like Indápur may be specially treated as proposed by me. If thought advisable, therefore, my proposal might be held to be applicable only to Indapur.

6. It will be satisfactory to Government to find that Sir George Wingate, though adopting a different plan of estimating the amount of the increase which may be imposed upon Indápur at the revision assessment, has arrived at almost precisely the same result as I had worked out; that is to say, according to his estimate the increase should be 54 per cent upon the present assessment, and my own estimate makes it 53. So near an agreement as this upon the

complicated question of the re-assessment of a drought-stricken district like Indápur is very remarkable, and at the same time inspires confidence in the original proposals.

7. Sir George Wingaté agrees with me in the expediency of fixing the amount of local tax to be levied during the lease simultaneously with the Imperial Land Revenue, and I would particularly refer to his observations upon this subject.

8. Sir George concludes his Memorandum with remarks upon the great advantages to the State, and to the people generally, of a settlement fixed for thirty years, and liable to revision at the expiration of that period, over a settlement fixed in perpetuity. He refers particularly to a paper* upon the permanent settlement question which he submitted privately some years ago for the consideration of the then Secretary of State for India. I made inquiry at the India Office for this paper; but as it was not forthcoming there, Sir George has promised to send me a copy of it, which I shall submit hereafter on its receipt.

9. In conclusion, I would solicit early orders upon the report, for I purpose, with the approval of Government, to introduce the new assessment during the early part of the coming season.

I have the honour to be,

Your most obedient Servant,

J. FRANCIS, Lieut.-Colonel,
Survey and Settlement Commissioner.

NOTES UPON COLONEL FRANCIS' REPORT No. 147,
DATED 12TH FEBRUARY 1867, ON THE RE-SET-
TLEMENT OF THE DISTRICT OF INDÁPUR.

1. The first 65 paragraphs of the report are occupied with a very interesting history of the occurrences connected with the revision of the district thirty years before, and upon this portion I shall make no remark.

2. The comparison given in the 66th paragraph of the first year of the new settlement with the last of the old is defective, inasmuch as in that year the new settlement was, I think, introduced in the Kalas division. The preceding year, 1835-36, might have been compared with the year 1837-38, after allowing for the

* Printed at page 152 of this Selection.

extension of cultivation in the interim caused by the revision. In the extract of Sir Bartle Frere's speech given in the 78th paragraph there is a mistake relative to the cart manufactory set up at Temburni in the Sholápur Districts. This establishment was instituted by Lieutenant Wingate, and hundreds of carts were supplied from it to the ryots of the neighbouring districts of Sholápur, Poona, and Ahmednagar. Lieutenant Gaisford subsequently introduced an improved model of a cart which was found more suitable to the Deccan, and gradually superseded all others. One great difficulty connected with the introduction of carts was the inability of the ordinary district artificers to construct or even repair them, and it would be interesting to learn to what extent this obstacle has since been removed by the greater skill of the local artificers. Are the Indápur carts now constructed in the district, or are they purchased elsewhere; and in this case can repairs be effected in the district without difficulty? Satisfactory replies to these queries would indicate a marked improvement in the condition of the district, brought about by the revised settlement.

3. The review of the benefits resulting from the new settlement contained in the 77th and following paragraphs up to the 107th paragraph of the report is cautious and discriminative, and calculated to give confidence in the perfect safety of the proposals for an increase of the assessment, which Colonel Francis proceeds to found upon a consideration of these benefits. It would, however, have added to the interest of his report, and to our confidence in his conclusions, had the statistical information regarding the present condition of the district been more ample. It would be interesting, for instance, to know what proportion of the population is dependent upon agriculture, and what upon trade and manufactures; what is the average size of the holdings of the cultivators? What are their modes of husbandry? and is the land generally well cultivated? What proportion of the land nominally in cultivation is kept untilled for the purpose of affording grazing for the cattle, though subject to the full assessment? What are the ordinary corn and money rents received by non-cultivating occupiers from their sub-tenants? How does the ryot dispose of his produce? Does he sell it chiefly at the local or distant markets, or is it handed over to the village banker in satisfaction of previous advances? What are the castes and religions of the people, and what the numbers of each denomination? What is the state of education, and the number and castes of the scholars? What is the state of crime and civil litigation in the district? What is the condition of the cross-roads of the district, and are they generally available for cart traffic, or otherwise? A statistical report for each district brought under re-settlement comprising these and

any other interesting items* of information, accompanied with a map indicating the positions and grouping of the general villages of the district for purposes of re-assessment, and showing the course of the nearest great highways and railways, would be an invaluable aid in forming a judgment as to the proper rates of assessment, and form a most important record by which the future progress of the district could be correctly estimated. The information required might be obtained from the Revenue, Judicial, and Educational Departments, when not capable of collection by the survey establishments, and for this the assembly of the various survey and other departments at Poona during the monsoon months, affords facilities which did not exist when the head-quarters of the survey departments were scattered over the country.

4. Besides the cháuris and dharamsálas entered in the table in the 97th paragraph of the report as new buildings erected within the last thirty years, dwelling-houses, schools, and temples or mosques might have been enumerated. The statistical table appended to the report gives no information regarding the three last; but it appears from it that, exclusive of the villages of Nhavi and Bori, 460 additional tiled or flat-roofed houses, 2,122 thatched, have been constructed under the new settlement, and if we adopt the very moderate estimate of 100 rupees as the value of each of the former and 50 rupees of the latter, this would represent a capital of 1,52,100 rupees invested in dwelling-houses during the last thirty years, independent of old houses added to or entirely re-built; an addition also of the personal property of the inhabitants should be made, on account of an increase to the extent of 9,000 sheep and goats, to the items of the table given in the 101st paragraph. Considering the imperfect nature of the experimental operations connected with the measurement and classification of the lands of the Indápur District, Colonel Francis was, I think, right in deciding upon an entirely new classification and survey, as described in the 108th to the 125th paragraphs of the report; but this course, it is probable, will only be found necessary in districts where the original operations were of a like incomplete character, and carried out before the system of laying down permanent field boundary marks in the course of the survey operations had been matured and practically carried out.

5. The principles on which the revision of assessment should be based, as described in the 128th and 134th paragraphs, appear to be quite sound so far as they go, but they should not be con-

* NOTE.—Amended returns exhibiting the information here alluded to, are being prepared. See Survey Commissioner's letter No. 828, dated 7th October 1867, containing explanation on this point, and also regarding the causes of their not having been submitted with original report.

sidered to embrace every case, as it is possible that occasions may arise for raising the assessment upon grounds not specified in any of these paragraphs.

6. The question of excepting improvements made with the cultivator's capital, considered in the 135th and following paragraphs, is an important one, but demands very careful consideration in its practical application. The Survey Act limits the discretion of the revising officer more than is perhaps desirable by the enactment in the concluding part of Section 30, that "such revised assessment shall be fixed, not with reference to improvements made by the owners or occupants from private capital or resources during the currency of any settlement under this Act, but with reference to general considerations of the value of land, whether as to soil or situation, prices of produce, or facilities of communication." Colonel Francis considers that this provision clearly exempts land brought under irrigation by the construction of a new well, or the repair of an old one, from the imposition of additional assessment on that account. I am not satisfied of the correctness of this view; and although a decision may not be of much importance in the case of Indápur, it may be, and probably would be so in other districts where well irrigation is extensively carried on, and admits of great development. The application of the cultivator's capital to the construction of a new well or the repair of an old one does not *create* water for irrigation, but simply provides means for raising the water, stored in the subsoil, to the surface and applying it to the land. The well is the production of the cultivator's capital, but the water is not. The operation is exactly analogous to the opening of a new mine, until which time the subterranean mineral lies useless to man, and yields nothing to the proprietor of the land in which it exists. But when once capital has supplied the means of bringing the mineral to the surface in a form suitable to man's wants, it immediately acquires value, and yields a rent or royalty to the proprietor of the land from which it is extracted. Water, like minerals, is a subterranean product, of great value in tropical climates, and, therefore, capable of legitimately yielding a rent to the lord of the soil, who is the Government in the present case. Colonel Francis estimates the average cost of the new wells constructed in Indápur at 400 rupees each, 5 per cent on this capital, *i.e.*, 20 rupees, with an addition for the replacement of the capital in 50 years, which may be considered as the duration of an ordinary well, together with an allowance for annual repairs, say 10 rupees, thus making 30 rupees in all, would be an adequate return to the cultivator for the expenditure of his capital; and if the additional value conferred upon the net returns from the land irrigated from the well over and

above those obtained from it when cultivated as dry-crop should exceed 30 rupees, then this surplus forms the value of the water which was previously an undeveloped capability of the land, and may most legitimately be made the subject of additional assessment.

7. I am unable, therefore, to agree with Colonel Francis in considering the conversion of dry-crop into garden land, by the construction of a new well or the repair of an old one, to be in all cases excluded from increase of assessment by Section 30 of the Survey Act. I would not, however, propose to apply to such land any higher rate of assessment than the maximum dry-crop rate which Colonel Francis has recommended, though I think it might be desirable to record all land irrigated from wells separately from the ordinary dry-crop, with the view of presenting accurate statistics of the settlement, and of facilitating the imposition of special rates of assessment on garden land at a future settlement, should that course be then deemed desirable. It may be further mentioned, in support of this suggestion, that, should the district ever be brought under irrigation by means of a canal from the Muta or other river, which is referred to in the 189th paragraph of the report, the saturation of the soil by this means would probably give a great extension to well irrigation, so that the question of an additional assessment for that description of cultivation might rise into importance.

8. New rice-land made out of dry-crop land at the ryot's expense, Colonel Francis also considers to fall under the exemption contemplated in Section 30. This view does not seem to be so open to question, though a good deal might be said on the subject of the situation of the land and the additional value of the produce resulting from its conversion into rice-lands. Where the situation is favourable, so that the return is large compared with the expense of conversion, this higher value is due as much to the inherent advantages of the locality as to the application of the cultivator's capital, and a higher rate of assessment might on that account without unfairness be imposed; and as the question is not a practical one in the case of Indápur, which is not a rice-growing district, I think it would be impolitic for the Government to foreclose it before the revision of the settlement of a rice district comes on for consideration, and, however it may be settled, the converted land should, I think, be recorded in the survey registers as rice-land, in order to preserve correct statistics of the cultivation at the time of settlement.

9. I agree with Colonel Francis in the propriety of imposing hereafter a building rate instead of a lump sum on land appropriated to building purposes; but I do not consider that the

amount of such a rate would in all cases be satisfactorily determined beforehand at the revision of a survey settlement. Such land in certain cases, owing to the rapid increase of towns, might become of very great value, so as to render inapplicable any rate deduced from a consideration of these towns at the time of the survey settlement. Such cases would appear to be best provided for by special decisions as they arise, and in the case of towns having municipal revenues, the building rents being due to building speculations by the towns-people might, I think, justly be considered as belonging to the municipal rather than to the general revenue.

10. Colonel Francis explains in the 141st and following paragraphs of his report his recommendations for the revision of the Indápur rates of assessment, which he chiefly, and very properly, in my opinion, bases upon the alterations that have taken place in the prices of agricultural produce during the last thirty years. He gives a table of these prices in the 146th paragraph of his report, which he divides into three equal decennial periods, showing the average price of jowári, the staple product of the district, to have been $56\frac{1}{2}$ seers per rupee for the first, $45\frac{3}{4}$ for the second, and $26\frac{1}{2}$ for the third, and he concludes that the assessment at the close of the first decennial period was not light when gauged by the prices of that period, and that the cultivators were not in a position to pay a higher assessment. He infers, therefore, that it was not till "towards the end of the second decennial period the cultivators had acquired *that amount of capital and that well-to-do position* which we would assign to them as the increase of profit to be left after payment of the Government assessment." And he concludes that this average of 42 seers per rupee should be taken as the index or starting-point for estimating the increase which may be made to the present assessment in consequence of the further rise of prices which took place in the last ten years of the settlement, and which he shows in the 156th paragraph to have been between 50 and 60 per cent, for which he proposes to provide by fixing the future maximum rate at 1 rupee per acre, which will raise by 53 per cent the present assessment of the district. The increase here proposed seems to me to represent very accurately what is due to the altered circumstances of the district, without taking into account the extraordinary rise in prices during the last five years, due to the American War, and which Colonel Francis in the 149th paragraph himself considers to be exceptional. But while agreeing in the accuracy of his general conclusion, I am unable to assent to the theoretical reasoning by which he supports it, for this requires us to admit that the rates of assessment during the first period of ten years were too high, which is contradicted by the marked extension of cultivation and amelioration in the

condition of the cultivator which took place during that period. There can be no doubt whatever that during that period the district made considerable progress ; but as prices did not rise, there was nothing to call for an increase of assessment, though there was sufficient improvement in the condition of the district to show that the original survey assessment had not been pitched too high. During the latter half of the second decennial period and during the whole of the third the wealth of the cultivators increased, of course, more and more rapidly under the influence of the ever-rising prices, and this affords valid reasons for increasing the rates of assessment. The true inference appears to be that the original rates were suitable, and we should regard the prices of the time when they were settled as the index or point of departure by which to regulate the increase to be now made, instead of the latter years of the second period, as assumed in the argument of Colonel Francis. If the table of prices be attentively examined without reference to equal decennial periods, it will be found capable of subdivision into three well-marked periods. The first is a period of low stationary prices without any more marked oscillations than may be fairly ascribable to seasons of comparative abundance or scarcity. This period embraces the fourteen years from 1836-37 to 1849-50, when the average price of jowári was 54 seers per rupee, or almost the same that was obtained at the introduction of the settlement, the average price for the five years preceding that event having been 53½ seers. The second period is of eleven years, from 1850-51 to 1860-61, and is one of advancing prices, due probably to the increasing wealth of India arising from the introduction of English capital for the construction of the railways and for suppression of the mutinies, as well as from improvements effected in the internal communications of the country. The average price of jowári during the whole eleven years of this period was 39 seers, and for the last five years of it 35 seers per rupee. The third period extends over the last five years of Colonel Francis' table from 1861-62 to 1865-66, during which prices received another extraordinary advance, due to the increased demand for cotton arising out of the circumstances connected with the American War. The average price of jowári for these five years was 18 seers per rupee.

11. The last period is of so entirely exceptional a character, and the prices then obtaining are so clearly due to temporary causes, that it would be most unsafe to take them into account in the formation of a basis for a revision of the rates of assessment intended to last for another term of thirty years. The price of cotton, upon which the price of jowári and other agricultural products in a great degree depend, has already fallen considerably since Colonel Francis' report was written, and is likely to fall

much further. This has already affected the exchanges, and will materially diminish the amount of bullion to be received by India in the present year. This effect, it may be anticipated, will be experienced to a greater extent in future years until prices recover their normal condition, which it would not, I think, be safe to estimate at a higher figure than those obtained during the last five years of the second of the above periods, when jowári was sold at 35 seers per rupee.

12. The average price of the preceding period being 54 seers, the former indicates a rise of price equivalent to 54 per cent, which is the amount of increase upon the present rates of assessment that may fairly be imposed on taking into account the rise that has taken place in prices since the former settlement was made. This is as nearly as possible the amount of increase which the rates proposed by Colonel Francis will effect, as he states in his 158th paragraph that the increase will be 53 per cent. If there were a prospect amounting to anything like a certainty of the high prices of the American War period continuing, then a very much greater increase than this would be justifiable. The prices of the last five years are 200 per cent above those that obtained when the original rates of assessment for Indápur were introduced, so that these might be trebled without danger to the prosperity of the district if the American War prices were to continue through the next thirty years; but, as I have said, we have no warrant for concluding that this will be the case, or that prices will certainly range above those immediately preceding the outbreak of the war. It may be that the developing trade and improving condition of the communications of the country will cause prices to rise still further; but, on the other hand, we have to take into account the lowering influence of the heavy tribute India will have to pay to England for the future in the shape of Home Government charges, and interest of capital provided for her railways and other public works. A very large export trade will be necessary to provide this, and if at any time the demand for Indian commodities should fall off to an extent that would make it needful to transmit bullion to England to meet these charges, prices in India would rapidly fall. Prices in India may then be said to be dependent on the capability of its export trade to pay for, not its imports alone, but also the Home charges and the interest of borrowed capital, in addition to the annual supply of the precious metals consumed by India in manufactures and coinage. This is a critical state of affairs, and is likely to render prices of agricultural produce unstable. It would not then be safe to adopt a high standard of prices in revising the survey settlements, and be every way better to make the new settlements as liberal as the exigencies of the State will permit. Colonel Francis' proposals fully meet these

conditions, and though it might be urged that they are needlessly liberal, as, independently of the American War, prices would have gone on advancing, still we cannot be certain of this, and an error on the side of liberality is a safe one, as it must be promotive of the prosperity of the district.

13. Colonel Francis proposes to assess all the villages of the district at one uniform rate, with the exception of the chief market town of Indápur, for which, in consequence of its advantages, he suggests a higher rate in consequence of the rainfall there being somewhat less certain than in the rest of the district. No further modification of the general rate is made in consideration of greater facilities of transport possessed by some parts of the district as compared with others. Colonel Francis states in his 105th paragraph that it is difficult to put a special value upon the increased facilities of transport that have been created since the former settlement was made. These increased facilities must be mainly dependent on the high-road and rail-road from Poona to Sholápur, both of which have been opened within the last few years. Both, I think, enter the district at its north-western corner, and the road passes on through the town of Indápur, keeping chiefly to the northern side of the district, while the railway keeps still further north, and only lies for a few miles within the limits of the district. The benefits arising from both constructions must, therefore, I think, be more largely enjoyed by the villages whose lands slope towards the Bhima River, which forms the northern and eastern boundary of the district, than by the villages on the other side of the district, sloping towards the Nira River, which forms the southern boundary. These differences of advantage I should imagine to be sufficiently great to warrant a difference being made in the rates of assessment on that account. These differences would be indicated by the prices of grain obtained in the several villages where there were markets there; but as Colonel Francis has viewed the prices of grain for the chief market town of Indápur as applicable to the whole district, it is probable that he has not deemed the variation in prices due to distance from the great means of communication as of sufficient magnitude to call for any corresponding modification in the rates of assessment.

14. Colonel Francis intimates in the 179th paragraph of his report that in addition to, and independent of the assessment imposed on the district on account of Imperial land revenue, a further separate cess of one anna per rupee will be levied for local improvements; and he recommends that, although Section 29 of the Survey Act provides that the thirty-years' guarantee shall be limited to the Imperial land revenue, it should be extended also to the cess for local improvements. Section 29 just quoted

includes the imposition of a cess for the use of water for irrigation provided at the expense of Government, but I presume that Colonel Francis does not mean to include this cess under that for local improvement, to which he proposes to extend the guarantee so as to prevent anything more than one anna per rupee being levied on that account during the next thirty years. On this understanding I entirely concur in the arguments used by him in the 179th and 180th paragraphs in support of his proposal, for I fully share his conviction, that the imposition of cesses on the land revenue for any purpose whatever in excess of the amount fixed for collection at the introduction of the settlement, would be viewed by the landholders as a breach of the thirty-years' guarantee, and tend to weaken their confidence in the stability of the settlement which it is of so much importance in every way to strengthen. The limitation of the cess of one anna per rupee for so long a period as thirty years may be viewed as interposing a serious bar in the way of future undertakings for the improvement of the district ; but should this be experienced, the Government would still be free to raise the requisite funds for local improvements, by means of local taxes independent of the land revenue, and it would be far better to do so rather than weaken the landholder's confidence in the value of the Government guarantee, upon which the success of the survey settlements and the future investment of capital in agricultural improvements mainly depend.

15. Colonel Francis in the following paragraphs to the 186th recommends that the revised rates of assessment he has proposed should be declared incapable of increase for another term of thirty years, instead of the adoption of a permanent settlement by which the State would be for ever debarred from any prospect of further increase from the land revenue. This is a very important and large subject, requiring for its adequate discussion the consideration of many questions, which I think it unnecessary to enter upon here, as I had an opportunity some years ago of submitting privately for the consideration of the then Secretary of State for India my views upon it in a memorandum* which I have not at present by me, but of which I hope to obtain a copy for Colonel Francis, to be appended to the present paper. The views taken in this memorandum entirely support the recommendations made by Colonel Francis, limiting the guarantee to thirty years, and thereby enabling the land revenue to participate, at the expiration of that period, in any improvement in the condition of the district. It could only be on consideration of the clearest necessity that the Government of India could be justified in debarring

* *Vide* para. 8 of Survey and Settlement Commissioner's letter No. 828, dated 7th October 1867, to the address of the Acting Chief Secretary to Government in the Revenue Department.

its successor from obtaining any accession to their resources to meet the ever-increasing wants of an advancing civilization, from the land revenue which hitherto has been the mainstay of Indian finance. In order to justify the adoption of so extraordinary a course, the clearest proof of the baneful effects of the present land revenue, and the superiority of some other mode of raising an equivalent amount, by taxation, would require to be brought forward. The land assessment, be it observed, is not a tax at all, but a share of the rent which the land yields to its possessors. This share of the land rent has from the dawn of history formed the great fund from which the expenses of Government in India have been defrayed, and in an agricultural country the land must ever remain the great source of production from which the necessities of Government will have to be supplied. The Government right to increase the land assessment is the property of the public, and forms a sacred trust, which, in my humble opinion, the Government for the time being is bound to transmit, unimpaired, to its successors; and I can hardly imagine any accumulation of evidence of the baneful effects of such a possession that would justify the Government in giving it up. So far, however, from such evidence being incontestable, Indian revenue authorities are nearly unanimous in admitting that of all modes of raising a revenue yet tried in India, the land assessment is most popular, and that it would be utterly destructive of the welfare of the country, and, indeed, absolutely impossible to raise the same amount of revenue by other means. It has been proved incontestably, besides, in the case of the Bombay districts, that agriculture has improved, and the general prosperity of the country has been developed with as great rapidity as in any other part of India where permanent settlements have been tried, and it follows, therefore, that no injurious influence whatever can be fairly attributed to the limitation of the duration of the survey settlements to terms of thirty years. This term is long enough to give the landholders confidence in the stability of the settlement, and yet not too long to render valueless the right of the State to share in the advancing prosperity of the country. In Indápur we have a case in point. This district may be viewed as an epitomé of India at large, which in its length and breadth is an almost purely agricultural community. In Indápur, at the expiration of the thirty-years' settlement, the Government is about to increase its resources by an addition of upwards of 50 per cent to the land revenue, and with every prospect of this large increase being readily acquiesced in by the landholders, who will not abate by one jot the confidence previously entertained in the stability of their land settlement, or view the increase as in any way intrenching upon their proprietary rights. The advocates, then, of the permanent settle-

ments are bound to show that this large additional revenue could be raised from this district by means of taxes which would weigh less heavily upon industry, and be at the same time more acceptable to the people at large. Until this is done, it would, in my humble opinion, be idle to consider the alternative of a permanent settlement.

(Signed) G. WINGATE.

(True copy)

J. FRANCIS, Lieut.-Colonel,
Survey and Settlement Commissioner.

MEMORANDUM REGARDING PROPOSALS BY THE GOVERNMENT OF INDIA FOR THE SALE OF WASTE LANDS AND REDEMPTION OF THE LAND REVENUE.

In considering the policy adopted by the Government of India for promoting "the sale of waste lands in fee simple and the redemption of existing land revenue," it will be convenient to treat of the latter branch of the subject in the first instance as that of most importance to the future revenue of India, and as requiring for its elucidation a line of argument that also has an important bearing on the question of selling waste land in fee simple.

2. In the permanently settled districts the redemption of the land assessment at a proper valuation, and the application of the proceeds to the extinction of a portion of the public debt of India, would leave the financial position of the Government unaltered. And in this point of view the terms upon which the proposed redemption in such districts should be permitted, alone require consideration; but those proposed by the Government of India, for fixing the price at twenty-years' purchase of the existing assessment, could not fail to operate disadvantageously for the future revenue, as the process of redemption would in all probability be confined to times when the real value of the equivalent of the annual assessment exceeded twenty-years' purchase. This objection would be met by provisions for regulating the capital sum to be paid according to the market price at the time of the Indian Government 4 per cent rupee paper, on the principles adopted for the conversion of the land-tax in England.

3. The general question of encouraging the redemption of the land assessment of India at the present time, even in districts

where it is permanently settled, is, however, much more open to criticism. The measure is only suitable for a country in which capital is so abundant that the landholders are unable to devote profitably the whole of their accumulations to the development of the productive capabilities of their land, and are, therefore in a position to apply the surplus advantageously in the redemption of the Government or other liens upon it as opportunities may occur. But it is to be feared that this is very far from the condition of India generally, or even of the most flourishing parts of Bengal. The greatest want of India is agricultural capital, and it would be a positive calamity if by any inducements the landholders there could be tempted to withdraw any portion of their inadequate capital from agriculture to be swept into the public treasuries, when, as is admitted, it would not be productive of even financial benefit to the Government. It is not likely that this result will be realized, and more probable that the imagined boon of permitting the redemption of the land assessment will not be appreciated by the land-holding class; for it is difficult to understand, when the ordinary rate of interest on agricultural loans varies from 10 to 25 per cent, how it could ever serve the purpose of a landholder to invest his money at 5 per cent in the redemption of his land assessment. There might be instances of wealthy landholders in Bengal and elsewhere, who have money invested in the public funds, who would be tempted to sell out for the purpose of redeeming their land assessment, but this proceeding would have no effect either in advancing or retarding agricultural improvement. In all cases, however, of landholders applying their accumulations to the cultivation or improvement of their properties, it would be a positive mischief for them to cut off this fertilizing stream from the land, and to turn it into the unproductive waste of the public treasuries. It is little likely that this class of landholders will do so extensively; but, in so far as the redemption may be carried out, it may safely be said that its action will either be valueless or hurtful.

4. The foregoing observations apply equally to districts in which the land assessment is not permanently fixed; but as regards these, other most important considerations, affecting the development of the public revenues and the general productive resources of the country, require examination. For a permission to redeem the land assessment in those parts of India is equivalent to fixing the existing assessment in perpetuity, as it could not be just to place one landholder in a worse position than another, or after having allowed the redemption of the land assessment in cases too numerous to be deemed exceptional, to declare that landholders who had not been able to redeem should continue liable to have

their assessment increased. This would be doubly unjust, for the onerous character of their existing assessment might put it out of their power to redeem it, and this original hardship would thus be the occasion of placing them in a position of permanent inferiority. In order to be just to the whole class of landholders, it would be necessary to fix the existing assessment in perpetuity in all parts of India to which the plan of permitting its redemption is extended, and this consideration gives great importance to the proposals of the Government of India.

5. The late lamented Colonel Baird Smith argued in favour of a permanent settlement of the land assessment in the North-West Provinces, that it would confirm and accelerate the improvement that had resulted from fixing the assessment for terms of thirty years. That may be admitted, and yet the measure might entail disadvantages which would more than counterbalance these anticipated benefits. It should be shown further that an equivalent prospective revenue to that sacrificed by fixing the present land assessment in perpetuity could be more advantageously obtained in some other form, for it is indisputable that the cost of governing India will be enhanced as the country advances in wealth and civilization, and that a larger and a larger revenue will be needed, as time moves on, to meet the requirements of a more advanced and complicated state of society. It has to be shown that it would be for the general welfare to give up to the land-holding class, without equivalent, the public right to share in any improvement of the land rent that may and must result from the progress of India in wealth and population. A permanent settlement favours the landholder at the expense of the community at large, and the loss to the future revenue that it involves would have to be met by taxation. All arguments in favour of the measure must rest, then, upon the assumption that a revenue raised from the rent of land presses more heavily upon the industry of a country than an equivalent revenue raised in other ways. And reasons that would suffice to establish the advantage of a permanent settlement of the land assessment would also suffice to establish the advantage of abolishing it altogether. But how stands the case between rent and taxation? Would India really be benefited if the whole or any portion of the public revenue now derived from the rent of land were to be relinquished, and the amount so given up to be raised by taxation instead? This is the real issue, and a most important one it is.

6. In order to arrive at a clear understanding of this important question, the essential distinctions between rent and taxation must be kept in view. Rent, in the estimation of modern economists, results from land varying in fertility and in advantages of

situation, which makes it to be of more value in one place than in another. On the more valuable land a greater amount of produce can be raised for the same outlay than on the less valuable land ; but as the latter must suffice to remunerate the occupier, the excess of produce yielded by all kinds of land above that of the worst in cultivation constitutes a rent, which can have no influence in enhancing the cost of cultivation, as this is determined by the cost of cultivating the least favourably situated land, which yields no rent. Rent may, therefore, be received entirely by a landlord, or be shared between him and other parties in many different ways, without affecting the cost of agricultural production in the slightest degree. For example, in England the rent of land is burdened with payments of various kinds for local rates, interest of mortgages, and private settlements, which diminish the share left for the landlord ; but these burdens do not affect the cost of production at all, which remains exactly what it would have been had the entire rent been received by the landlord.

7. The land assessment of India, when of moderate amount, as in the surveyed districts of the Bombay Presidency, is merely a share of the natural rent that the land must yield when in cultivation, and has, therefore, no prejudicial influence upon production. And herein consists its distinction from taxation in any form. The latter raises the price of the commodity taxed, and so interferes with its consumption. Taxes upon imports are usually paid by the consumers, and check trade. Taxes upon exports are usually paid by the producers, and also check trade. Taxes upon income, necessities, or personal expenditure, all tend to diminish consumption and check trade. But a public revenue derived from rent neither enhances prices nor diminishes consumption. The whole result is, that the rent is shared between the Government and the ostensible landlord ; but the rent itself is neither greater nor less than it would have been had this division not existed, so that the productive power of the country remains unaffected. And as the amount of rent constantly increases with the progress of society, without any effort on the part of the landholder, it may justly be looked upon as the natural inheritance of the public, and forms beyond all question a most legitimate fund for contributing to the expenses of Government. Mr. J. S. Mill* observes most justly: "The ordinary progress of a society which increases in wealth is at all times tending to augment the incomes of landholders, to give them both a greater amount and a greater proportion of the wealth of the community, independently of any trouble or outlay incurred by themselves." In India this continually augmenting income has been at all times prescriptively subject to

* "Principles of Political Economy," Vol. II., p. 360. Edition of 1848.

a deduction for public purposes, or, in other words, a share of the property in the soil has been reserved by the State. And this state of things being universally recognized, the land assessment is the most popular of all imposts, and may from time to time be increased, as the country advances in wealth, without risk of giving rise to serious discontent. A landholder in India might complain of his assessment being heavier than he could pay, but he never would dream of contesting the right of the Government to increase it within moderate limits. The land assessment is not only the most productive, but also the most popular, of all the modes of raising revenue in India, and it would be a great mistake to imagine that any scheme of general taxation could be devised as a substitute which would be equally acceptable to the people.

8. It has been argued that, however indisputable the theoretical correctness of the foregoing account of the land assessment of India, the practice of the civilized nations of Europe is against it, and that, as these have advanced in wealth and civilization, they have gradually given up the practice of raising any considerable portion of their revenue from land, and have substituted taxation for the right of the State to a share of the land rent. It would sufficiently account for this, if true, that the governments of Europe have been for the most part in the hands of the landlords; but the assumption that the land of European countries now contributes little to the public revenue, will not bear examination. In most of these countries the land-tax still forms an important item of the public resources, and is liable to increase without reference to other taxes; and even in England, where the land-tax has not varied for upwards of a century, and may be redeemed at an equitable valuation, the land still furnishes the chief resource of local taxation. Tithes and country rates are still in great part paid by the land, and form virtually a charge upon the rent. It appears that the assessment on land levied by county rates in England and Wales in the year 1832-33 amounted to 5,434,890*l.*,* from which it is evident that even here land still contributes largely towards the expenses of administration, and the position that the land assessment has been given up is seen to be untenable.

9. There is nothing, then, in the practice of the civilized nations of Europe that is condemnatory of the land assessment of India, or militates against the conclusions to be drawn from a scientific comparison of it with other modes of raising an equivalent revenue. It should be compared with the lately introduced income tax and licences on the exercise of trades and professions. Both

* Papers published by the Board of Trade, Vol. III., p. 34, quoted in Maculloch's "Statistical Account of the British Empire, Vol. II. p. 421.

of these, in the Bombay Presidency at all events, are most unpopular, and have quite failed to answer the expectations at first formed of their productiveness. It was anticipated that they would add half a million sterling to the revenues of the Bombay Presidency, but the actual yield up to the present time is understood to be less than a fourth of that amount. They are, besides, liable to the objections of being inquisitorial in their operation, and most demoralizing in their influence upon the revenue establishment and the people at large. It is hardly to be expected that either of these taxes, or both of them combined, would yield in the Bombay Presidency as much as may be expected from the increase of the land revenue that might legitimately be made on the expiration of the thirty-years' term for which the existing assessment has been fixed at the survey settlements. The superiority of the land assessment to either of the above sources of revenue can hardly be questioned, and under such circumstances can it be wise or expedient to relinquish for ever the right of the State to participate in a general rise of the land rent, and so to compel a resort to modes of taxation which are hateful to the people and injuriously affect industry, as well as retard the development of the resources of the country ?

10. It is further worthy of consideration, that future Indian financiers are likely to experience peculiar difficulties in finding substitutes for the gradual increase of the land assessment that is proposed to be given up, through the necessity of their conciliating the public opinion of this country in all their financial arrangements. In this respect the finance of India stands at a great disadvantage as compared with that of any of the larger colonies of Great Britain. The Finance Minister of an Australian colony or of Canada has only to consider the wishes and interests of his fellow-colonists, and feels himself to be at liberty to tax, and does freely tax, imports from the mother-country, to any extent he may think fit ; but the Finance Minister of India must be prepared to encounter a storm of indignation from the manufacturers of this country in attempting to impose import duties upon British manufactures, however much he may deem the measure to be called for with a view only to the interests of India. He will practically be excluded from all sources of income that would injuriously affect the interests of England. At this very time pressure from this country seems about to force the Indian Chancellor of the Exchequer to reduce the duties upon imports by one-half, and an influential party in this country is already agitating for the import and export trade of India being made entirely free. The opium revenue of India is also of doubtful stability, and already opium taxation has been carried to an extreme that leaves little,

if any, chance of future increase of revenue from this source. If, then, the future Indian financier is to be shut out from the prolific resources of the land, customs, and opium, he could only fall back upon direct taxation, with its train of corrupting and demoralizing influences. And it may well be asked, Would a permanent income-tax, ever increasing in proportion to the enlarging expenses of administration, be more desirable than periodical enhancements of the land assessment? And if not, how can it be expedient or justifiable, in the peculiar financial relations subsisting between this country and India, to cut away the land from the limited field of taxation open to the financiers of the latter country.

11. There yet remains for consideration the argument that the impetus that would be given to agriculture by the permanent limitation of the land assessment would be so marvellously great that it would more than compensate the Government and the people for the future loss of revenue which the measure would entail. It may be at once conceded that the establishment of the land assessment in perpetuity would, in some degree, enhance the value of land, and stimulate correspondingly the energies of the landholder. But its effect in this direction would hardly be perceptible in the surveyed districts of the Bombay Presidency, where the assessment has been fixed at a moderate amount for terms of thirty years, accompanied with arrangements for duly recording all changes in the occupation of land, which have made its possession so secure and its transfer so simple that the energies of the agriculturists have already been stimulated to a most remarkable extent; and it is probable that more has been done for the development of agricultural production than would have been brought about by an entire remission of the land assessment, unaccompanied by a field survey, to define the limits of properties, and to parcel out the waste into fields of a size convenient for tillage, and each bearing a distinct assessment. The area and assessment of any field, waste or cultivated, in any surveyed portion of the Bombay Presidency, is at once obtainable by application to the village accountant, and any one wishing to occupy waste land can thus readily obtain every needful information regarding the portion he is desirous of occupying, and is at once placed in possession, upon engaging to pay regularly the assessment placed upon it. This at once enables a cultivator, who has the means of extending his operations, to suit himself with land, and, combined with the privilege of relinquishing at any time any survey field which he may find it inconvenient to continue to cultivate, places him in a position of freedom and security, in regard to the occupation of land, such as is probably enjoyed by no other agriculturist in the world. And the result has been an extension of cultivation in districts where

there was a large extent of waste previous to the survey, which is perhaps unexampled.

12. The late Colonel Baird Smith, in his Famine Report, observes that, in the surveyed districts of the North-West Provinces, "the latest returns accessible to him show that there is a breadth of culturable and uncultivated land of nearly 8,000,000 acres, being equal to one-third part of its whole present cultivation, and to about one-sixth part of its total area. Since the existing settlements began, a new domain of upwards of 1,000,000 acres has been added to the area of cultivation, and under the additional stimulus of a demand limited for ever, it may fairly be expected that the growth of this domain will be sensibly increased." It thus appears that about one-eighth part of the culturable waste of the surveyed districts of the North-West Provinces has been brought under tillage since the present revenue assessment was introduced. This is considered to be satisfactory proof of the success of the settlement, but it is very far short of what has been accomplished in the surveyed districts of the Bombay Presidency under the operation of a field assessment. In the collectorates of the Deccan and Southern Mahrátta Country, where the proportion of culturable waste to cultivated land, at the introduction of the survey settlements, was about the same as in the North-West Provinces, and where the existing settlements have not upon an average been in operation more than ten years, the cultivation returns would show that a new domain of from two to three millions of acres has been added to the cultivated area under the operation of the field assessment, and that in most of these districts the *whole of the waste*, excepting soils of very inferior quality, has already been brought under tillage. Instead of one-ninth of the waste as in the North-West Provinces, at least five-sixths of the waste of those parts of the Bombay territory in which the survey settlements have been in operation ten years and upwards, have been added to the cultivated domain. And in the province of Khandesh, where the extent of culturable waste, generally covered with jungle, was six times greater than the cultivated area at the commencement of the survey operations ten years ago, about half a million of acres has been brought into cultivation. A far greater extension of cultivation than the late Colonel Baird Smith ventured to anticipate, as the result of a *permanent* settlement of the land assessment of the North-West Provinces, has been already accomplished, under the operation of the field assessment of the Bombay territories, fixed for terms of thirty years. So remarkable and rapid a development of agricultural industry is almost unexampled in any part of the world, without aid from immigration; and it cannot in fairness be argued that

any further stimulus is needed to extend cultivation over the unappropriated waste. And it is nearly certain that no sensible effect in accelerating the cultivation of waste, or the development of the resources of the soil in other ways, would be produced by fixing the present assessment of the settled parts of the Bombay territories in perpetuity. And in all parts suitable for the production of exportable products, such as the Southern Mahratta Country and Khandesh, these are promptly raised to meet the wants of the market, as shown by the rapid growth of the export trade of Bombay. The peasantry are becoming comparatively wealthy, independent, and enterprising, as evidenced by their conducting the greater part of the carrying trade of the country in addition to their agricultural operations, and by their raising the New Orleans variety of cotton in localities suited for it, and purchasing costly machinery for cleansing it from the seed. It has been, without due consideration, remarked of other parts of the country, and more especially of the collectorates of Poona, Ahmednagar, Sholapur, and Satara, that the cultivators there continue the old round of grain crops, and do not turn their attention to the raising of valuable products suited for export. The observation, however, is most unjust to them; for, with the great populations of Bombay and Poona to feed within easy distance, it so happens that grain crops in the arid climates of those collectorates pay better than cotton or other exportable products, and this is the reason why they are so extensively grown. There, as elsewhere, the ryots raise the crops which they think will pay them best, and they are seldom mistaken in their choice.

13. Property in the soil is just taking root in the surveyed districts of the Bombay Presidency, and the feeling of proprietary right is as surely being fostered and developed under the thirty-years' settlements as it would be under a permanent settlement. All that is wanted for this is, security of tenure, moderation in the Government demand, and facilities for transfer, all of which advantages are secured to the occupants of land under the Bombay settlements. The landholders value their possessions more highly than before; but for this very reason, in these purely agricultural districts, they can rarely be induced to part with them, and in consequence transfers of land are not common. And in parts of the country like Khandesh, where unappropriated waste is readily obtainable on application, it is not to be expected that any considerable price should be given for land already occupied. Owing to these causes, sales of land are comparatively few, and it is probable that many years will yet elapse before any generally recognized understanding as to the saleable value of land becomes current. Sales have been and are being effected for

sums varying from one to many years' purchase of the assessment, but they are too few and isolated to be used as data for estimating the saleable value of land in the settled districts. The desire, however, of retaining exclusive possession of land is universally strong, and is fast consolidating into a proprietary right, which will be fully perfected in the course of time if the present revenue arrangements be upheld. The example of Tanjore, where a moderate assessment, subjected to little change for many years, has so developed private property in the soil that land sells for twenty-years' purchase of the assessment, is also proof that a permanent limitation of the Government demand is nowise essential to the growth of proprietary rights.

14. There still remains for consideration the possibility of a fall taking place in the value of money, which is perhaps the most important circumstance that bears upon the question of fixing the land assessment in perpetuity. A fall in the value of money is equivalent to a corresponding reduction of the existing assessment, and any considerable fall, say to the extent of 25 per cent, would seriously cripple the resources of the Indian Government. It is true that financial pressure from this cause would be in some degree alleviated through certain of the public charges, such as interest of debt, pensions, railway guarantees, &c., being of a fixed character and not liable to increase in proportion to a fall in the value of money; but if it be supposed that the Government would only suffer to the extent of one-half of the diminution in the value of the land assessment caused by such a fall, the consequences might be very serious. The loss could not be met by raising the land assessment, for that is to be fixed for ever, and the consequence would be that taxation in some form would have to be resorted to for making it good.

15. And this consideration is of especial moment at the present time, when such a fall in the value of money is probably going on throughout the world, owing to the vastly greater quantities of the precious metals that have been produced of late years, and is entirely removed from the region of speculation as regards India, where it has been in sure, rapid, and visible operation for a considerable period. The Indian newspapers and periodicals for years past have teemed with complaints of the increased cost of living. Labourers and servants require more wages; house-rent is everywhere higher; horses cost more to keep; and in all departments of private expenditure money no longer goes so far as it did. The same is the case with the great staple of agricultural industry. Grain in Bombay and Poona is much dearer than it was ten to fifteen years ago; cotton is at least

100 per cent higher (accounted for in part by the stoppage of the American supply) ; oil-seeds and other staples are much enhanced in price. It would be quite within the mark to estimate that prices of agricultural produce are, upon an average, 25 per cent higher at the present time than they were fifteen years ago ; and the assessment of the early-settled districts is certainly to that extent lighter than when it was first imposed. This would justify a corresponding increase being made when the current terms of thirty years, for which the settlement has been made, expire. It is, therefore, no trifling revenue which the Government of India is now thinking of sacrificing for ever, but an expected increase of 25 per cent on the land assessment of the Bombay Presidency in the course of the next thirty years. The first of the districts settled was that of Indápur, which will have been thirty years in operation in four or five years more, and from that time forward one district after another would have to be resettled, and the anticipated improvement in the land revenue would begin to be felt.

16. The remarkable fall taking place in the value of money in India is not wholly due to an increased production of the precious metals throughout the world of late years, but is also ascribable to an increased demand for Indian staples by foreign countries within the same period, which have been purchased to a large extent with silver. The demand of foreign countries for Indian staples has greatly exceeded the demand of India for foreign productions, and the excess of the former over the latter has necessarily been made up by imports of silver, by which the coinage of India has been largely augmented and also lowered in value. There is no indication as yet of any alteration being likely to take place soon in this peculiar condition of the export and import trade of India, so that the depreciation in the value of money, traceable to it, seems likely to continue for some considerable period.

17. The improvement effected of late years in the internal communications of India has also had no inconsiderable influence in lowering the value of money in the interior. Districts which had no easy communication with the coast had, of course, little foreign trade. Only valuable commodities, capable of ready transportation, could be exported, and consequently their means of supplying themselves with foreign commodities, and specially with silver, were extremely limited. Owing to this cause the value of money in such remote localities was always high. Prices of agricultural produce were, therefore, low, and reductions of the land assessment, by inducing extension of cultivation and increased production, made them still lower, and rendered it more and more difficult for the agriculturist to convert his produce

into money. This state of things has been a marked result of the land-revenue settlements of the Punjab. But open up such an inland district to foreign commerce by means of railways, roads, or navigable canals or rivers, and silver immediately flows in to purchase the productions which foreigners covet. A greater and greater breadth of the cultivated land, which previously, from the absence of a foreign demand, had been unavoidably devoted to the production of food and other articles suited for internal consumption, is yearly appropriated to the growth of exportable produce, and thus prices rise from two causes—*firstly*, from a fall in the value of money caused by increased importations of it; and, *secondly*, from a diminished production of grain and other crops suitable for internal consumption. It may now be readily seen how great must be the effect of improved communications in raising prices of agricultural produce in inland districts, and so enabling the landholders to pay without difficulty an increased assessment. The enhanced value given to land by improved means of transport would be a most important subject for investigation when the existing land-revenue settlements expire, and the increased assessment that might then be imposed, in consideration of such improvements, would be a certain and most legitimate return to the State for the public money expended upon, or other aid afforded to, such undertakings.

18. It is also to be borne in mind that a first settlement of the land assessment for a term of years can only be justly viewed as experimental, and experience of its working for a series of years is required to ascertain whether it is suitable or not. This remark applies to most of the existing settlements throughout India, exclusive of Bengal, and certainly to all the Revenue Survey Settlements of the Bombay Presidency, none of which have yet run through the thirty years of its first or experimental term: so that, even if the principle of fixing the assessment in perpetuity were sound, it would nevertheless be most inexpedient and unwise to give it practical application in the Bombay Presidency until the present settlements have run their course of thirty years and furnished trustworthy data, as well as a fitting opportunity for determining what the permanent assessment should be.

19. The foregoing arguments may serve to show the danger of precipitate action in a matter so important as the land revenue of India, even if they should not be deemed conclusive as to the impolicy of fixing the land assessment in perpetuity. They may be shortly recapitulated as follows:—

1. That the great want of Indian agriculture is capital, and it would, therefore, be most inexpedient to tempt the

landholders to withdraw any portion of their inadequate capital from the land in order to redeem its assessment.

2. That the land assessment of India, when of moderate amount, is a rent-charge, not a tax, and, therefore, might be increased when the existing settlements expire, in proportion to any rise that may have taken place in the value of land from natural causes, without adding to the cost of agricultural production, or burdening the general industry of the country in any way. This could not be said of taxation in any form, and India, therefore, could not benefit, but must suffer by every substitution of taxation for the existing or prospective land assessment.
3. That among the civilized nations of Europe the land rent still ranks among the most important sources of the public revenue, and the practice of those nations, therefore, furnishes no justification for cutting off this resource from the future Governments of India.
4. That it is inexpedient, in the peculiar financial relations of India with England which allow little freedom of action to the India Governments in dealing with import and export duties, to fetter them still further by depriving them of the power to make the land revenue bear a share of the increased expense of administration that must result from the future progress of India in wealth and population.
5. That the impetus likely to be given to agriculture through fixing the land assessment in perpetuity, beyond what is being given by assessments fixed for terms of thirty years, accompanied by provisions for giving security of tenure and facilities of transfer to the landholder, would be too insignificant to form any sufficient compensation to the Government or to the public for drying up a most ancient, popular, and productive source of revenue, and compelling a resort to taxation to make good the loss.
6. That the future capability of the land of India to bear assessment must steadily increase as the value of money diminishes, under the combined influence of an increasing supply of silver, the progress of population and wealth and improved means of communication; and in proportion to this capability would be the loss to be incurred by fixing the assessment permanently at its present standard.

7. That the existing settlements of the land assessments—in the Bombay Presidency at all events—are merely experimental, and are, therefore, unsuited for being made the basis of a permanent settlement of the land revenue.

20. The proposed regulations for the sale of unappropriated uncleared waste land at a price not exceeding $2\frac{1}{2}$ rupees per acre, and of waste unencumbered with jungle at a price not exceeding 5 rupees an acre, might in certain localities be taken advantage of by Europeans for the formation of tea and coffee plantations; and it is unquestionably most desirable to encourage the formation of such plantations in all suitable localities. And if this important object would be better promoted by the absolute sale of the unappropriated waste, than by its grant at an annual quit-rent for a series of years, the former course should be preferred. But the operation of the plan should be carefully confined to localities suited for the settlement of Europeans and for the formation, under their superintendence, of valuable plantations, by which the export trade and wealth of the country would be augmented, in order that the undeveloped public property in the waste, which must some day become of great value, may not be sacrificed without an adequate object.

21. The value of waste land for plantation purposes must, even in suitable climates, vary greatly according to the nature of the soil, command of labour and of markets, and facilities of communication, and it would often happen that the rates at which the waste is proposed to be sold would be far short of a fair equivalent for the public property in the soil to be transferred to the purchaser. In fact, the limitation of rates laid down in the 29th paragraph of the Resolution of the Government of India would afford no protection to the public whatever, as it would not prevent a local officer from assigning away the land for ever for a merely nominal price. The limitation could only operate against the public, never for its protection; and as it would invest the local authorities with great discretionary power which could hardly be used in the interests of the public, it seems most desirable that any limitation should declare the *minimum*, not the *maximum*, price at which the unappropriated waste may be sold. A better test of the value of the public property which is proposed to be sold, would be to put it up to auction at a minimum price, though this plan also is liable to objection as being likely to discourage settlement; for it would be a great disappointment to any intending planter, after having discovered, by laborious and possibly expensive investigation, a suitable locality for his plantation, to lose it, after all, by some one bidding over his head. This difficulty would be obviated by allowing the planter to obtain his land without resorting to an

auction sale, on condition of his paying an annual quit-rent to Government, amounting to 5 per cent of the minimum price at which it would be put up to auction, for thirty years, when the quit-rent should be subject to revision and increased, as in the case of the survey settlements of the North-Western Provinces and Bombay. It would probably be found that most planters would prefer to hold at an annual quit-rent, so as to be able to reserve all their capital for the cultivation of their estates, while by this plan the public property in the prospective land rent would be preserved intact, and, at all events, no harm could be done by giving the planters the option of resorting to either of the two modes suggested for obtaining the land they may require.

22. It would be most undesirable, however, to extend the rules for the purchase of waste lands to localities unsuited for European planters, as this would, as already explained, be equivalent to fixing the land assessment in perpetuity, and so deprive the Government and the public of a most promising source of future revenue. The whole Presidency of Bombay (exclusive of Sind) does not, perhaps, contain a single tract of waste land from which a European could make a living as an agriculturist. Its principal wastes are in the province of Khandesh, and they are for most part of the year pestilential jungles in which a European could not live. There is no public advantage to be gained in the Bombay Presidency by the introduction of rules framed to meet the requirements of European planters, and it is most certain that these would not avail themselves of them; whereas the existing system is found to be quite suitable for natives, and is ensuring a more rapid cultivation of the waste than the most successful of British colonies can parallel, while it secures to the public their unquestioned right to share in the future increased value that cannot fail to be given to the lands in question, through the operation of the natural causes which have been already fully described in discussing the policy of fixing the land assessment in perpetuity. The value of the public property in the wastes of Khandesh is enormous. This province, before it was wasted and its population almost exterminated by repeated inroads of Maharratta and Pindari hordes of plunderers, yielded a public revenue of three-fourths of a million sterling, and so rapid is likely to be its progress under the survey settlement, now that it is brought into direct railway communication with Bombay, that its land revenue may well be doubled in the course of the next thirty years by the cultivation of waste, when that doubled revenue would admit of being further increased on the renewal of the survey settlements. There are extensive tracts of waste in Khandesh which, from the absence of population, are not yet in a

condition for detailed survey and assessment, but it would be a monstrous sacrifice of public property to declare these wastes to be saleable for any sums not exceeding $2\frac{1}{2}$ rupees per acre. The Khandesh husbandmen have added half a million of acres to their cultivated domain in the course of the last ten years, and are steadily advancing upon the jungles around them at a continually accelerating pace. The next ten years may possibly add a million more of acres to their conquest from the jungle, and, as population and wealth increase, their encroachment upon the waste will continue until the whole five millions of acres, at which its extent may be roughly estimated, are brought under their dominion. This is now going on under the operation of field settlements fixed for thirty years, and it may be asked—what more remarkable or satisfactory progress could be desired? The future public property in course of development in the province of Khandesh is enormous, and it would be a grievous error and public misfortune were it to be sacrificed, either by fixing the present land assessment in perpetuity, or by selling the unappropriated waste upon the terms proposed.

23. The proposals of the Government of India for the sale of waste lands in perpetuity, discharged from all prospective demand on account of land revenue, may then be pronounced to be quite unsuitable for the Presidency of Bombay, which never has offered, and never will offer, a field for European planters. Europeans may, and it is to be hoped will, locate themselves in the interior, to purchase and prepare cotton and other agricultural products for foreign markets, and their presence there would in all probability be of great advantage to the landholders and to the foreign trade of the Presidency. But as mere agriculturists there is positively no opening for them at all, and the object of encouraging their settlement as planters is too visionary to furnish a shadow of an argument for disturbing a successful land settlement which is securing a rapid extension of cultivation over the waste, while preserving intact the public rights over the undeveloped capabilities of the soil, as the patrimony of future generations.

G. WINGATE.

Crofton House, Hants, 2nd May 1862.

Revenue Survey and Assessment.

No. 1211.

REVENUE DEPARTMENT.

Bombay Castle, 27th March 1868.

Memorandum from the Survey and Settlement Commissioner N.D., No. 832H, dated 30th October 1867—Forwarding 16 printed copies of Sir George Wingate's Notes upon his (Colonel Francis') Report No. 147, dated 12th February 1867, on the re-settlement of the Indápur Taluka and of his letter No. 828, dated 7th October 1867, handing up the same to Government; as also ten copies, with maps, of the Report above referred to.

RESOLUTION.—The original report of Colonel Francis containing his proposals for the revision of the settlement of Indápur was submitted by the Revenue Commissioner S. D. with a memorandum dated 22nd May 1867. This report gives a very clear account of the circumstances of the taluka before it was surveyed and settled by the late Mr. Goldsmid and Sir George Wingate, and also of the results of the settlement, which are shown to have been most satisfactory. A copy was at once forwarded to Her Majesty's Secretary of State; but as this is the first of the series now commencing of the revised settlements in the Deccan and Southern Mahrátta Country, the subject is of unusual importance, and final instructions on the report were deferred until Colonel Francis should have had an opportunity of consulting Sir George Wingate in England.

2. This has been done, and Colonel Francis has forwarded a memorandum which Sir George Wingate has drawn up. It is most satisfactory to find that the conclusions arrived at in this memorandum correspond so very closely with the proposals which Colonel Francis submitted to Government.

3. Sir George Wingate's suggestions in regard to the more accurate and uniform record of survey statistics should be attended to. The proposals in Colonel Francis' 4th paragraph, founded thereon, should be adopted, with the modification that the Survey Commissioners should consult the Revenue Commissioners before finally submitting the forms for the approval of Government, and should either obtain their consent or explain the reasons of their dissent in any particulars.

4. There can be no doubt but that the local cess should be fixed for the period of settlement, as stated in paragraph 7 of Colonel Francis' memorandum, and the rate of one anna may be adopted as proposed. It will, of course, be made clear that the right of Government is reserved to impose water rates in the event of irrigational works being constructed.

5. Ordinarily it will not be needful to re-measure and re-classify whole districts as they come under re-settlement; but in districts surveyed during the early years of a newly-organized survey these operations must be repeated; and the wisdom of the course adopted by Government and the Legislature in reserving the right has been already proved by the admitted necessity for a new measurement and classification of the district of Indápur.

6. There is a great deal of force in what Sir George Wingate urges in his 6th to 9th paragraphs about the taxation of improvements. But Government cannot fully coincide in all his conclusions.

7. In regard to special taxation of wells, it is said with truth that water is, like mineral wealth, fairly taxable by the landlord when used by the tenant. His Excellency in Council, however, considers that the first principle of its taxation should be that which governs our taxation of the land itself; that is, the capability of being used rather than the use itself. If water of good quality be easily available near the surface, it is more reasonable to tax such land by a light additional rate, whether the water be used or not, than to lay an oppressively heavy tax on those who expend capital and labour in bringing the water into use. There is, however, a point at which this principle must be modified, for when the land is such that when water is not brought to it it will bear nothing, and when water is used it will yield a fine crop, then even a light tax in the former case is impossible. Of this class are the sandy tracts in the Konkan which under the influence of water become cocoanut gardens. It must be held that the right of Government to levy a rate by virtue of the water below the surface is in abeyance, or dormant, till the water is produced; but it is doubted greatly, even in this extreme case, whether it is politic, though it may be asserted to be just, to levy more than would be leviable from first-class rice ground, which enjoys also the benefits of water,—not created, it is true, by the tenant, but utilized by means of his preparation of the ground.

8. The question of rice fields as compared with dry-crop land, next naturally arises. The Governor in Council is not prepared at present to concur wholly with Sir George Wingate; for it may be asked whether the adaptability of the soil to rice crops

is not sufficiently taken into account if the land when so adapted is treated as first-class dry-crop land, without adding a special rate because the tenant has expended capital in developing its qualities.

9. But, as stated by Sir George Wingate, this question does not arise here, and it may be reserved for future discussion.

10. And in respect to garden lands, it is true that in some districts the difficulty of ascertaining what lands have water capabilities may prevent the adoption of a system that, in lieu of taxing wells specially, taxes all lands capable of producing water with a reasonable amount of trouble. Still Government would advocate the propriety of restricting the demand of Government on well lands to the maximum rate on first-class dry-crop soils. An extra rate for water capabilities in all districts in which such capabilities may be easily ascertained and recorded, might properly be added to the classification, just as a double crop, or other special fertility, is dealt with. But this may not be practicable or expedient everywhere, and in all districts, such as that of Indápur, in which the garden cultivation is scanty—and it is a great object to encourage it—the best policy is that which Colonel Francis has adopted. It may be difficult to ascertain what lands are capable of producing water, but it is easy to make the maximum for dry-crop lands the maximum for well lands also. This course, which His Excellency the Governor in Council sanctions in the district now under review, will certainly lead to the great increase of well cultivation during the currency of the settlement now about to be made.

11. In regard to Sir George Wingate's remarks in paragraph 9 about a building rate, it may be observed that the Survey Act hardly provides in sufficient detail for the contingency of the increased value of property for building purposes; and it is probable that special legislation will have, before long, to be resorted to in order to obtain proper sanction for the rules under which the settlement of such lands is now progressing in the larger towns.

12. Sir George Wingate has in his memorandum referred briefly to his views of a permanent settlement. Government consider that his arguments against permanent settlements are thoroughly conclusive, and the present settlement of Indápur may be taken as an example, on the one hand, of the prosperity attainable under a thirty-years' settlement, and on the other of the wasteful sacrifice of revenue involved in a permanent settlement; for had the former settlement been permanent, Government would now have been deprived of an additional revenue of 53 per cent, which the people are ready to pay without the slightest dissatisfaction. If it be alleged that the memorandum written on this

subject by Sir George Wingate, some years ago, is out of date, his remarks in the present memorandum are, at any rate, fresh and well-timed, and they give Government the most recent views of one who has greater experience in the revenue system of this Presidency than any one alive.

13. The very elaborate details by which Colonel Francis has supported his propositions for the revision of the rates, leave no doubt but that he has exercised a very wise discretion in not increasing the assessment further, as he might have done had he been guided solely by the recent prices of produce.

14. An increase of upwards of 50 per cent is not slight; but it is fully justified by the difference in the circumstances of the district, the increased facilities of communication, and the rise in prices, even taking the average prices much lower than those ruling in the last five years.

15. The Governor in Council, therefore, confirms the proposed rates for thirty years, and approves, subject to the above remarks, all Colonel Francis' proposals now submitted in these reports.

16. The acknowledgments of Government are due to Colonel Francis for his very clear and elaborate report.

17. A copy should be sent to Her Majesty's Secretary of State.

To the REVENUE COMMISSIONER N.D., REVENUE COMMISSIONER S.D., SURVEY and SETTLEMENT COMMISSIONER S.D., SURVEY and SETTLEMENT COMMISSIONER N.D.,	}	With copy of the papers on which the Resolution is passed.
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No. 5 OF 1868.

REVENUE DEPARTMENT.

Bombay Castle, 4th April 1868.

TO HER MAJESTY'S PRINCIPAL SECRETARY
of STATE for INDIA in COUNCIL, London.

RIGHT HONOURABLE SIR,

With reference to your despatch No. 59, dated the 14th September last, we have the honour to forward to you the accompanying copy of the papers, as per margin, relative to the revision of the assessment of the Indápur Taluka of the Poona Collectorate.

Letter from Lieutenant-Colonel Francis, Survey and Settlement Commissioner, No. 828, dated 7th October 1867.

Memorandum by Sir George Wingate, referred to in paragraph 1 of the above.

Memorandum referred to in Colonel Francis' paragraph 8, and Sir George Wingate's paragraph 15.

Government Resolution No. 1211, dated 27th March 1868.

We have the honour to be,

Right Honourable Sir,

Your most obedient, humble Servants,

W. R. SEYMOUR V. FITZGERALD.

B. H. ELLIS.

S. MANSFIELD.

 No. 3257.

*EXTRACT from the Proceedings of the Government of Bombay
in the Revenue Department, dated 27th August 1868.*

READ the following Despatch from Sir Stafford H. Northcote, Her Majesty's Principal Secretary of State for India, to His Excellency the Right Honourable the Governor in Council, Bombay, No. 47, dated 25th June 1868.

1. I have considered in Council the despatches from your Excellency in Council numbered 5 and 10, and dated respectively the 4th and 25th of April, the former forwarding the papers on

the revision of the assessment of the Indápur Taluka of the Poona Collectorate, and the latter requesting me to transmit to Sir George Wingate a copy of the Resolution of your Excellency in Council on the subject, together with an expression of your thanks for the valuable assistance rendered by him in regard to it.

2. These papers are highly gratifying as establishing very clearly the great success that has resulted from the thirty-years' settlement which has just expired.

3. The careful consideration which has been given by Sir George Wingate and by your Government to the elaborate and well-prepared proposals of Colonel Francis for the new rates of assessment leave no room to doubt that they have been fixed at an amount fully justified by the improved circumstances of the district, and even below that which the average prices of the last few years might have seemed to require.

4. I entirely approve, therefore, of your having confirmed the proposed rates for thirty years, and concur with you in acknowledging the services which Colonel Francis has rendered on this occasion.

5. I had also much pleasure in communicating to Sir George Wingate the Resolution of your Government of the 27th of March, and in expressing to him your thanks, together with my own, for the valuable assistance which he has afforded on this occasion.

RESOLUTION.—Copies to be forwarded for the information of the Commissioner in Sind, and the Revenue and Survey Commissioners.

Ordered that copies of the above be forwarded to—

The COMMISSIONER in SIND,
 The REVENUE COMMISSIONER, N. D.,
 The REVENUE COMMISSIONER, S. D.,
 The SURVEY and SETTLEMENT COMMISSIONER, N. D.,
 The SURVEY and SETTLEMENT COMMISSIONER, S. D.

F. R. S. WYLLIE,

For Acting Chief Secretary to Government.

CORRESPONDENCE REGARDING THE REDUCTION ORDERED TO BE MADE IN 1874 IN THE REVISED SETTLEMENTS INTRODUCED IN THE POONA AND SHOLA'PUR COLLECTORATES.

No. 5739 of 1874.

REVENUE DEPARTMENT.

Bombay Castle, 29th October 1874.

RESOLUTION OF GOVERNMENT.

The attention of His Excellency the Governor in Council has, for some time past, been anxiously directed to the effects of the revised rates of assessment introduced into certain parts of the Poona and Sholápur collectorates.

2. The published reports on which these revisions have been sanctioned by Government show that the revised rates were not, taken as a whole, otherwise than moderate at the time they were imposed.

The following is an abstract of the results obtained :—

Name of Taluka.	Number of culturable acres under old assessment.	Number of culturable acres under new assessment.	Total old assessment.	Total new assessment.	Average per acre under old assessment	Average per acre under revised assessment	Percentage increase on the whole.
					Rs. a. p.	Rs. a. p.	
Indápur ...	2,38,135	2,70,076	81,391	1,24,700	0 5 5	0 7 4	53
Sholápur ...	3,81,882	4,33,572	1,74,915	3,09,630	0 7 4	0 11 4	77
Mádha ...	.....	.....	1,00,580	1,78,050	...	0 9 4	77
Bhimthari ...	1,90,410	2,12,703	86,464	1,46,596	0 7 3	0 11 0	69
Pandharpur ...	84,273	90,798	36,048	63,979	0 6 10	0 11 3	77
Bársi ...	2,48,465	2,78,509	1,24,658	2,07,174	0 8 0	0 11 11	66
Háveli ...	1,27,610	1,46,745	80,965	1,34,768	0 10 2	0 14 7	66
Pábal ...	1,61,240	1,92,411	1,02,228	1,52,108	0 10 1	0 12 7	48
Supa (Petha) ...	1,47,244	1,59,227	59,926	78,788	0 6 6	0 7 11	36
Karmála ...	2,71,194	2,99,242	1,10,824	1,46,890	0 6 6	0 7 6	32

3. Owing to the very remarkable fall in prices that has taken place of late, Government have, within the last two years, not failed to enjoin on the officers of the survey a policy of moderation. The time has, however, now arrived when it is due to those officers to lay down more precise instructions for their guidance, and to decide the extent to which it will be right to modify past revisions so as to bring them into accord with the limited increases that will be obtained by future revisions.

4. Before proceeding to determine the limits of the increases to be henceforth imposed in Deccan collectorates, His Excellency the Governor in Council will record briefly the reasons which make it imperative that the right to revise past settlements should not be foregone.

In the first place, it must be borne in mind that the original assessments were imposed at a time when the country was in an extraordinary state of depression, when prices were extremely low, and when there were hardly any facilities of communication in the shape of wheeled carriage. It is unquestionable that in all these respects the condition of the country has materially improved. On these grounds alone it would not, in the general interests of the State, be just to waive the claim to the enhancements which are rightly due, and the liability to pay which has long since been anticipated by the people themselves.

But there is another important consideration which must not be overlooked. The earlier original settlements were effected before the survey system had been matured and organized, and before the officers and their establishments had acquired the necessary knowledge and experience. The work was consequently exceedingly imperfect as regards measurement and valuation. Without, therefore, abandoning the equitable principles which are the essence of the survey system, it is necessary to correct obvious errors in measurement and valuation ; and by this means to place the earlier settled districts on the same footing as those in which original settlements have been more recently introduced.

5. His Excellency in Council will now proceed to lay down the following precise rules as to limitation of increase. In doing so he has been influenced mainly by the consideration that it is not probable the higher prices which ruled during the last decade of the original settlements will be maintained :—

1st.—The increase of revenue in the case of a taluka or group of villages brought under the same maximum dry-crop rate shall not exceed 33 per cent.

2nd.—No increase exceeding 66 per cent should be imposed on a single village without the circumstances of the case being specially reported for the orders of Government.

3rd.—No increase exceeding 100 per cent shall in like manner be imposed on an individual holding.

6. It is desirable here to state the principles which should be adopted in dealing with the last description of increases. Putting fraud or obvious error in the calculation of the original assess-

ments out of the question, these excessive increases in individual cases will be found to be due to one of three causes :—

1st.—To the assessment of land which was deducted by the original survey as unarable and unassessed, but nevertheless included within the limits of the original assessed number.

2nd.—To enlargement of the original assessed number by portions of neighbouring lands unassessed at the original assessment having been with or without permission encroached upon by the ryots and cultivated together with the original assessed numbers.

3rd.—To the alterations that have been made (1) by the adoption of a different valuation scale, and (2) by putting a higher value on the soils themselves.

7. A consideration of the first cause turns mainly on the construction to be put on Section XXX. of the Survey Act, and on what are to be held to be improvements. It is well known that the practice in making these deductions was exceedingly lax, and that much land really arable was deducted as unassessed, simply from its being then uncultivated and covered with bushes and grass. It is further well known that, in the great majority of cases, the only outlay that has been incurred by the cultivator in bringing such pieces of land under the plough, has consisted in the labour of breaking them up. But, on the other hand, the Survey Act does not prescribe that the expenditure from private resources should be more than a particular sum, while in very many cases it would be impossible to say that the reclamation had not cost more than was at first sight apparent. His Excellency in Council, on the whole, attaches such great importance to maintaining strictly the principle enjoined by law of non-assessment of improvements made by private enterprise, that he is pleased to direct that the same area shall be deducted from each number as unassessed as was allowed at the original settlement.

8. As regards the second cause, His Excellency in Council is of opinion that lands so appropriated must be regularly valued and assessed by the Revision Survey, no matter what increase in assessment may thereby result.

9. As regards the last cause, it must be borne in mind that the officers employed in the infancy of the survey worked on varying scales of valuation, and that the systems they severally adopted were consequently more or less tentative or experimental. It was not till after the lapse of a few years that the then Superintendents of Survey were able to fix upon a uniform system of valuation which was subsequently embodied in the Joint Report. However

1611
(cancel?)

much, therefore, His Excellency in Council would wish to avoid extreme increases in the assessment on individual holdings, there can be no doubt about the superiority of the Joint Report system, and of the absolute necessity for determining and upholding a classification of soils based, as far as possible, on correct and uniform data.

10. It is understood that the Joint Report system was generally adopted a very few years after the introduction of the early assessments, and that consequently no alteration will be required to be made at future revisions. Explanation on this point should, however, be clearly given in future, and also for each future revision in respect to the extent to which it has been found necessary to alter and depart from the classification value originally fixed on the different descriptions of soils. The smallest extent of variation from the old valuation consistent with the principle laid down in the last paragraph, should be permitted, and the greatest care should be taken to keep the valuation of the poorest and lighter soils low.

11. If the above rules are adhered to, the cases in which the enhancement of the assessment in individual holdings will be found to be in excess of the prescribed limit, will probably be very few. In order to prevent excessive individual increases, the fixed standard of valuation must not be abandoned. It will always be optional with Government to remit wholly or in part, or for a particular period, such proportion of the increase in excess of 100 per cent as may seem necessary; but the correct value of the land must be carefully ascertained on a uniform basis, and the proper assessment thereon duly calculated and recorded.

12. Lastly, it remains to be considered how the revised assessments that have already been introduced in certain parts of the Poona and Sholapur collectorates can best be assimilated with the rates that will probably be introduced elsewhere in these collectorates under the above instructions. In dealing with this question, the fact must not be lost sight of, that the work of the earlier settlements was characterized by greater defects in respect to both measurement and classification than that done after some experience had been acquired. It was, therefore, to be expected that larger proportionate increases would be obtained by the first than by subsequent revisions; and the progressive decreases observable in the figures shown in the table in paragraph 2 are understood to be due chiefly to this cause.

After very careful consideration, His Excellency in Council is pleased to authorize the requisite reductions being made on the following principles :—

Cancelled

1st.—Portions of cultivated numbers hitherto unassessed, are to be deducted, as laid down in paragraph 7 above, where it is practicable to do so.

2nd.—When this has been done, the maximum rates of the taluka are to be so reduced as to bring the increase in the total revenue demanded of a taluka or group of villages within the limits of 50 per cent. This having been done, any case in which the increase in a village is still above 75 per cent, or in an individual holding above 100 per cent, should be specially reported for orders, with distinct recommendations from the Survey Officers whether further alterations are necessary, and, if so, how they should be effected.

His Excellency in Council is of opinion that, for the reasons given in paragraph 12, this reduction will, in the cases alluded to, be sufficient.

13. His Excellency in Council hopes that in talukas settled subsequent to 1848, little or no field operations will be required, and that the revision of the assessment by a mere re-adjustment of the maximum rates will be found to be all that is necessary.

F. S. CHAPMAN,

Chief Secretary to Government.

To

The REVENUE COMMISSIONER, S. D.

The REVENUE COMMISSIONER, N. D.

The SURVEY and SETTLEMENT COMMISSIONER, N. D.

The SURVEY and SETTLEMENT COMMISSIONER, S. D.

All COLLECTORS, including the EXTRA FIRST ASSISTANT COLLECTOR in charge PANCH MA'HA'LS.

The instructions contained in para. 7 and Rule I., para. 12, of the foregoing Resolution (directing that land included in a number, and not assessed at the original survey, should remain exempt under a revision survey) were subsequently cancelled by the following Resolution :—

No. 4506 OF 1875.

REVENUE DEPARTMENT.

Bombay Castle, 10th August 1875.

RESOLUTION OF GOVERNMENT.

Under orders from the Government of India, His Excellency the Governor in Council is pleased to direct that paragraph 7 of Government Resolution No. 5739, of 29th October 1874, shall be cancelled, as also Rule I., para. 12, of the same Resolution. * * * *

In all other respects the instructions laid down in that Resolution remain unaltered, and should now be carried into effect with the least possible delay.

W. G. PEDDER,

Acting Secretary to Government.

No. 1302 OF 1876.

REVENUE DEPARTMENT.

FROM

COLONEL J. FRANCIS,

Survey and Settlement Commissioner, N. D.,

TO

W. G. PEDDER, Esq.,

Acting Secretary to Government.

Poona, 27th August 1875.

SIR,

With reference to the instructions in Government Resolution of the 29th October last, No. 5739, I have now the honour to submit a statement* showing the reduction which it is proposed to make in the revised assessment of the Indápur Taluka.

* Not printed.

2. It will be perceived from the Revision Report that, with the exception of the town of Indápur for which (for special reasons) a 1 rupee 2 annas maximum was adopted, the remaining villages were divided into two groups, and assessed at rates of 1 rupee and 14 annas respectively.

3. There is no occasion, in my opinion, to make any modification in the standard of rates adopted in this case, and I propose, therefore, merely to apply to the revised assessment the reduced scale* of classification values from 10 annas downwards as carried out in the districts already reported on.

4. On referring to the statements it will be observed that, by the modification of the classification values alluded to above, the total revised assessment will be reduced from Rs. 1,22,890 to Rs. 1,10,573 ; and the increase on former settlement from 56 to 40 per cent, whilst the average rate will be 6 annas 9 pies in place of 7 annas 6 pies per acre.

5. The are 3 villages, marginally noted, in which the increase, notwithstanding the application of a special reduction made in the manner explained in para. 3 of my letter No. 1257 of the 21st instant, is in excess of the prescribed limit ; but, as I can personally answer for the correctness of the classification, I recommend that the assessment as now fixed should be confirmed.

No. 34 Gánjawalan.
 „ 40 Sugaon.
 „ 59 Takrárwári.

6. The results given in para. 4 refer to the 76 villages to which the revision settlement was in the first instance applied. But there are also 2 villages,† shown at the foot of the statement, which have subsequently been brought under the revised rates, as the lease on which they were held had not expired at the time the other part of the district was settled. The classification scale

† Nhávi.
 Bori.

The average rate per acre is the same, but the percentage increase is lowered from 40 to 39 per cent.

reduction has been applied to them in the same way as to the other villages. The result, it will be seen, is not appreciably affected by these villages being included in the general statements for the whole district.

I have the honour to be

Sir,

Your most obedient Servant,

J. T. FRANCIS, Colonel,
 Survey and Settlement Commissioner, N. D.

*Classification

Scale annas.		a.	p.
10	reduced by	1	0
8	" "	1	0
6	" "	1	0
4	" "	1	0
2	" "	0	6
7	" "	0	3

Revenue Survey and Assessment.

No. 5200.

REVENUE DEPARTMENT.

Bombay Castle, 11th September 1875.

Letter from the Survey and Settlement Commissioner N.D., No. 1302, dated 27th August 1875—Submitting a statement showing the reductions which it is proposed to make in the revised assessment of the Indápur Taluka of the Poona Collectorate.

RESOLUTION.—These papers contain the proposals of the Survey Commissioner, N. D., for the correction of the revised assessment of the Indápur Taluka in accordance with the principles laid down in Government Resolution No. 5739, of 29th October 1874.

2. Indápur was the first taluka to come under the revision settlement, and all points connected with the past revenue history, past and present condition, and revenue-paying capacities of the taluka were fully and exhaustively discussed in the correspondence ending with Government Resolution No. 1211, of 27th March 1868, which sanctioned finally the revised assessments. It is not, therefore, needful to recapitulate the considerations which led the then Government to decide on the rates of assessment now in force. Suffice it to say that the Secretary of State (paragraph 3 of his despatch No. 47, of 25th June 1868,) approved of them in the following terms :—

“ No room is left to doubt that the new rates have been fixed at an amount fully justified by the improved circumstances of the district, and even below that which the average prices of the last few years may have seemed to require.”

3. Since the revised settlement was introduced and the above-cited despatch was received, prices have fallen greatly, and it is the strong probability that they will during the term of the settlement range lower than was anticipated when the rates were fixed, that has induced His Excellency the Governor in Council to determine on a reduction of assessment originally by no means excessive.

4. During the long discussion which ended with the Resolution of October last, it appeared to be the general opinion of the Revenue Officers most competent to form a judgment, that the maximum rates imposed in Indápur are not too high even with the

lower prices now prevailing, but that the medium and poorer soils have been valued too high in comparison with the best lands. Colonel Francis, in his present proposals, has adopted this view. The maximum rates sanctioned for Indápur were, for the Kasba town itself, Rs. 1-2-0 per acre, and for the rest of the taluka Rs. 1 or Rs. 0-14-0 according to the climate or situation of each village. These rates are 2 annas lower than the corrected maximum rates lately sanctioned for the Mádha Taluka of Sholápur, which in climate has a slight advantage over Indápur, and than those recently adopted for that portion of the Bhimthari Taluka of Poona the average rainfall of which is little better than that of Indápur, and they may stand. And to these maximum rates the reduced scale of valuation for the lower and medium soils already approved for Mádha and Bhimthari may be applied.

5. The result will be as follows:—

The original survey assessment of the 78 villages now included in the taluka was Rs. 81,184, and the average rate per acre annas 4 pies 10. The assessment was raised by the revision to Rs. 1,25,845, and the average rate to annas 7 pies 7, an increase of 55 per cent. By the modification now sanctioned, the total assessment is reduced to Rs. 1,13,142, and the average rate per acre to annas 6 pies 9, the increase over the original assessment being reduced to 39 per cent.

6. Colonel Francis, however, explains that for three villages, Nos. 34, 40 and 59, he has lowered the valuation scale one class all round instead of reducing the classification of the medium and lower soils only. Unless the Survey Commissioner had reason to believe that the standard of classification generally in these villages was high, Government do not approve of this, as it clearly amounts to valuing them unduly low as compared with other villages of the taluka. But Colonel Francis states that he can personally answer for the correctness of the classification of these villages; and this being the case, Government see no reason for assessing them lower than the rest of the taluka.

W. G. PEDDER,

Acting Secretary to Government.

To

The REVENUE COMMISSIONER, S. D.

The COLLECTOR of POONA.

The SURVEY and SETTLEMENT COMMISSIONER, N. D.

The SURVEY and SETTLEMENT COMMISSIONER, S. D.

No. 215 of 1876.

THE ACTING SUPERINTENDENT,
POONA AND NÁSIK SURVEY,

To

THE SURVEY AND SETTLEMENT COMMISSIONER, N.D.

Camp Násik, 22nd March 1876.

SIR,

With reference to your letter No. 444, dated 20th instant, I have the honour herewith to forward a statement showing the result of the alteration made under Government Resolution No. 5200, of 11th September 1875, in the revision settlement rates of 78 villages of the Indápur Taluka of the Poona Collectorate.

2. The estimate entered in para. 5 of the Government Resolution is that the assessment would be reduced from Rs. 1,25,845 to Rs. 1,13,142, or from an increase of 55 to 39 per cent. The actual result is an assessment of Rs. 1,11,886 against the original assessment of Rs. 81,184, or an increase of Rs. 30,682, or 37·8 per cent.

3. The usual notification in the *Government Gazette* of the duration of the lease of the revised settlement has not hitherto been published for this taluka. Now that the alterations in the revised assessment have been carried out, the present appears a fitting opportunity for the publication of this notification, which is herewith appended for the 76 villages into which the revision settlement was introduced in 1867-68. The introduction of the revised settlement into the two remaining villages of Bori and Nhávi is only being carried out this season, and when it has been completed, a separate notification will be forwarded for them in due course.

I have, &c.,

(Signed) E. L. TAVERNER, Lieut.-Colonel,
Acting Superintendent Revenue Survey and Assessment,
Poona and Násik.

No. 758 OF 1876.

REVENUE DEPARTMENT.

Camp Mahableshwar, 18th May 1876.

Submitted for the information of Government with reference to Resolution No. 5200, dated 11th September last.

2. It will be seen by the Report that, with the reductions now made, the revised assessment of the district amounts to Rs. 1,13,142, being 37 per cent in excess of the assessment imposed at the first settlement.

3. The usual notification regarding the duration of the settlement lease is forwarded for publication in the *Government Gazette*, in accordance with the provisions of Section 28 of Act I. of 1865.

J. FRANCIS, Colonel,
Survey and Settlement Commissioner, N. D.

Revenue Survey and Assessment.

No. 3157.

REVENUE DEPARTMENT.

Bombay Castle, 29th May 1876.

RESOLUTION.—The notification may be published.

E. W. RAVENSCROFT,
Acting Chief Secretary to Government.

Statement.

**STATEMENT showing the ultimate result of the Survey Revision Settlement
finally adjusted under Government Resolu**

No. of Village.	Name of Village.	As per cultivation returns for 1885-86.		AS PER REVISION						
		Acres.	Assessment.	Acres.					Asses	
				Jirayat.	Motasthal Bagayat.	Patasthal Bagayat.	Rice.	Total.	Jirayat.	Motasthal Bagayat.
1	2	3	4	5	6	7	8	9	10	11
			Rs.						Rs.	Rs.
1	Indápur	16,028	4,981	19,017	429	...	17	19,463	6,640	300
2	Shá	1,440	400	1,831	35	...	...	1,866	678	22
3	Kándalgaon	2,638	928	2,844	18	...	...	2,862	1,806	9
4	Taratgaon	553	249	630	...	...	...	630	361	...
5	Hingangaon	1,589	553	1,774	16	...	...	1,790	897	8
6	Bábhulgaon	2,344	741	2,447	14	...	...	2,461	1,200	7
7	Bhatnimgaon	1,470	415	1,730	2	...	...	1,732	729	1
8	Beddinga	902	292	979	9	...	...	988	475	6
9	Aosári	1,928	553	2,177	23	...	1	2,201	1,007	17
10	Bhándgaon	2,888	1,242	2,990	9	...	...	2,999	1,731	8
11	Báura	17,348	6,787	18,211	278	...	...	18,489	9,556	172
12	Osar	625	258	682	...	...	...	682	327	...
13	Gopi	948	426	1,025	...	...	...	1,027	444	1
14	Lumewádi	1,340	736	1,402	8	...	...	1,410	642	2
15	Saráti	1,668	905	1,715	17	...	...	1,732	1,217	12
16	Nirmimgaon	1,357	601	1,409	7	...	...	1,416	863	3
17	Chákati	1,650	684	1,807	17	...	...	1,824	877	13
18	Redni	3,748	1,461	4,175	56	...	...	4,231	1,967	26
19	Redá	1,909	589	1,861	133	...	...	1,994	723	81
20	Shetál Haveli	3,510	1,394	3,509	97	...	...	3,606	1,870	68
21	Káti	3,947	1,121	3,906	211	...	...	4,117	1,278	120
22	Pitkeshwar	1,962	585	2,089	114	...	...	2,203	614	61
23	Nimgaon Ketki	7,574	2,212	7,668	652	...	...	8,320	1,543	499
24	Gokhli	1,511	273	2,003	33	...	...	2,035	393	11
25	Wangali	811	182	1,245	45	...	...	1,290	286	20
26	Rájewadi	309	63	393	18	...	...	411	98	13
27	Gargagaon	733	180	1,012	35	...	...	1,047	286	20
28	Bijowri	1,961	360	3,070	39	...	...	3,109	473	15
29	Balpurí	966	213	1,521	12	...	...	1,533	196	6
30	Bhávdi	1,286	469	1,428	17	...	...	1,445	686	17
31	Ohándgaon	1,025	416	1,147	...	...	...	1,147	726	...
32	Warkuta Budruk	4,322	1,194	4,901	54	...	...	4,965	1,973	28
33	Agoti	1,853	715	1,903	56	...	...	1,969	1,135	40
34	Ganjawalan	1,251	488	1,464	...	...	...	1,464	832	...
35	Kálad	2,002	726	2,181	2	...	...	2,183	1,075	1
36	Káltan	3,386	1,264	3,739	54	...	...	3,783	1,822	28
37	Siraothi	1,824	604	2,187	...	...	...	2,187	1,012	...
38	Padasthal	1,657	578	1,847	4	...	...	1,861	966	2
39	Ajoti	1,438	559	1,564	1	...	...	1,565	971	1
40	Sugaon	1,288	533	1,395	42	...	...	1,437	897	33
41	Pimpri Khurd	945	217	1,105	33	...	...	1,138	273	20
42	Kalas	9,655	2,744	11,967	321	...	...	12,288	2,761	163
43	Rui	4,301	1,058	4,479	108	...	...	4,587	1,333	45
44	Vyáshali	2,193	608	2,387	149	...	...	2,535	543	125
45	Gotodi	3,248	836	3,486	73	...	...	3,559	1,240	40
46	Shelgaon	11,032	3,384	12,029	526	...	...	12,555	4,208	375
47	Shetál Gada	3,595	1,131	4,428	138	...	...	4,566	1,298	74
48	Pimpia	1,560	545	1,745	18	...	...	1,763	669	10
49	Madanwádi	3,858	1,431	4,198	75	...	...	4,273	1,942	52
50	Akola	3,582	1,173	3,935	136	...	...	4,071	1,414	66
51	Bháchalwádi	1,636	584	2,147	70	...	...	2,217	741	42
52	Halgudwádi	806	129	416	...	...	...	416	154	...
53	Ehigwan	2,944	863	2,393	47	...	...	2,440	1,446	25
54	Dikadi	1,625	840	1,749	15	...	...	1,734	1,456	8
55	Kumbhargaoon	1,474	600	1,960	51	...	...	2,011	942	28
56	Dáij	3,686	1,326	3,807	77	...	...	3,884	1,942	45
57	Palasdeo	6,386	2,378	7,212	220	...	...	7,433	8,515	167

for the undermentioned Villages of Taluka Indápur, Poona Collectorate, as
tion No. 5200, dated 11th September 1875.

SURVEY.				INCREASE.					Maximum dry-crop rate per Acre.			Average dry-crop rate per Acre exclusive of Rice and Water Cess.			Remarks.
ment.				Numerical.		Percentage.									
Patasthal Bagayat.				Acres.	Assessment.	Acres.	Assessment.								
Soil Assessment.	Water Cess.	Rice.	Total.												
12	13	14	15	16	17	18	19	20			21			22	
Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	a.	p.	Rs.	a.	p.		
...	...	28	6,968	3,435	1,987	21	40	1	2	0	0	5	9		
...	...	...	700	426	300	30	75	1	0	0	0	6	0		
...	...	...	1,315	224	387	8	42	...	...	...	0	7½	0		
...	...	...	361	77	112	14	45	...	...	...	0	9	0		
...	...	...	907	201	354	13	64	...	...	...	0	8	0		
...	...	...	1,207	217	466	10	63	...	...	...	0	8	0		
...	...	...	730	262	315	18	76	...	...	...	0	6½	0		
...	...	...	481	86	189	10	65	...	...	...	0	7½	0		
...	...	1	1,025	273	372	14	57	...	...	...	0	7½	0		
...	...	...	1,739	111	497	4	40	...	...	...	0	9	0		
...	...	...	9,728	1,141	2,941	7	43	...	...	...	0	8½	0		
...	...	...	327	57	69	9	27	...	...	...	0	7½	0		
...	...	...	445	79	19	8	4	...	...	...	0	7	0		
...	...	...	845	70	119	5	16	...	...	...	0	9½	0		
...	...	...	1,229	64	324	4	36	...	...	...	0	11½	0		
...	...	...	866	59	265	4	44	...	...	...	0	9½	0		
...	...	...	890	174	206	11	30	...	...	...	0	8	0		
...	...	...	1,993	485	542	13	37	...	...	...	0	7½	0		
...	...	...	804	85	215	4	37	...	...	...	0	6½	0		
...	...	...	1,938	96	544	3	39	1	0	0	0	8½	0		
...	...	...	1,398	170	277	4	25	...	...	...	0	5½	0		
...	...	...	675	241	90	12	15	...	...	...	0	5	0		
...	...	...	2,052	746	160	10	7	...	...	...	0	4	0		
...	...	...	404	524	132	35	49	...	...	...	0	3	0		
...	...	...	306	479	124	59	68	...	...	...	0	4	0		
...	...	...	111	102	45	33	76	...	...	...	0	4½	0		
...	...	...	306	314	126	43	70	...	...	...	0	4½	0		
...	...	...	498	1,148	138	59	38	...	...	...	0	2½	0		
...	...	...	202	567	11	59	5	...	...	...	0	2	0		
...	...	...	703	159	234	12	50	...	...	...	0	7½	0		
...	...	...	726	122	310	12	75	...	...	...	0	10	0		
...	...	...	2,001	633	807	15	68	...	...	...	0	6½	0		
...	...	...	1,175	106	460	6	64	...	...	...	0	9½	0		
...	...	...	932	208	444	16	91	...	...	...	0	10	0		
...	...	...	1,076	181	350	9	48	...	...	...	0	8	0		
...	...	...	1,860	397	606	12	48	...	...	...	0	8	0		
...	...	...	1,012	363	408	20	68	...	...	...	0	7½	0		
...	...	...	968	294	390	19	67	...	...	...	0	8½	0		
...	...	...	972	127	413	9	74	...	...	...	0	10	0		
...	...	...	930	149	397	12	74	1	0	0	0	10½	0		
...	...	...	293	193	76	20	35	...	...	...	0	4	0		
...	...	...	2,924	2,633	180	27	7	...	...	...	0	4	0		
...	...	...	1,379	286	321	7	30	...	...	...	0	5	0		
...	...	...	668	342	60	16	10	...	...	...	0	4	0		
...	...	...	1,280	311	444	10	53	...	...	...	0	5½	0		
...	...	...	4,583	1,523	1,199	14	35	...	...	...	0	6	0		
...	...	...	1,372	971	241	27	21	...	...	...	0	5	0		
...	...	...	679	203	134	13	25	...	...	...	0	6	0		
...	...	...	1,994	415	563	11	39	...	...	...	0	7½	0		
...	...	...	1,482	489	309	14	26	...	...	...	0	6	0		
...	...	...	783	581	189	36	34	...	...	...	0	5½	5		
...	...	...	154	110	35	36	19	...	...	...	0	6	0		
...	...	...	1,481	96	618	4	72	...	...	...	0	9½	0		
...	...	...	1,464	109	624	7	74	...	...	...	0	13½	0		
...	...	...	980	537	320	36	63	...	...	...	0	8	0		
...	...	...	1,987	196	661	5	50	...	...	...	0	8	0		
...	...	...	3,482	1,047	904	16	35	...	...	...	0	7½	0		

STATEMENT showing the ultimate result of the Survey Revision Settlement finally adjusted under Government Resolu

No. of Village.	Name of Village.	As per cultivation returns for 1863-65.		AS PER REVISION						
				Acres.					Asses.	
		Acres.	Assessment.	Jirayat.	Motasthal Bagayat.	Patasthal Bagayat.	Bilos.	Total.	Jirayat.	Motasthal Bagayat.
1	2	3	4	5	6	7	8	9	10	11
			Rs.						Rs.	Rs.
58	Pondhewari	2,221	718	2,568	72	...	...	2,640	987	51
59	Takrarwadi	547	233	540	44	...	...	584	412	38
60	Loni	3,949	1,381	3,319	110	...	...	3,429	1,597	77
61	Kotwadi	2,143	463	2,603	117	...	...	2,720	516	58
62	Nirwandi	5,644	2,620	5,854	190	...	...	6,044	2,650	128
63	Kharochi	3,615	1,752	3,593	23	...	...	3,616	2,163	12
	Total ...	1,69,605	59,112	1,87,780	4,742	...	1	1,92,473	79,435	3,065
64	Haturna	4,956	1,266	5,382	196	...	...	5,578	1,734	106
65	Lasurna	3,153	2,396	5,265	349	...	...	5,614	3,378	284
66	Kalsamb	4,539	2,400	5,861	69	...	...	5,930	3,415	52
67	Chikhli	669	398	679	32	...	...	711	398	18
68	Kurawli	1,517	716	1,528	37	...	...	1,565	976	38
69	Jamb	1,171	393	1,307	21	...	...	1,328	682	13
70	Udhat	1,390	685	1,319	119	...	...	1,438	772	85
71	Tarvi	1,295	672	1,333	32	...	...	1,365	693	14
72	Sansar	4,716	1,549	5,052	214	...	...	5,266	1,945	137
73	Kojad	4,745	1,538	5,284	236	...	...	5,570	1,436	161
74	Nimbodi	1,504	417	1,726	108	...	...	1,834	629	50
75	Lakdi	2,102	593	2,521	69	...	...	2,590	628	30
76	Nirguda	6,678	1,753	7,744	187	...	...	7,901	2,252	57
	Total ...	44,435	14,676	47,901	1,680	...	...	49,581	18,879	989
	Total ...	3,30,068	78,769	2,54,648	6,951	...	18	3,61,517	1,04,964	4,354
77	Nhavi	3,628	1,183	4,072	77	...	...	4,149	1,199	52
78	Bori	3,648	1,382	3,611	237	...	...	3,848	1,114	165
	Total ...	7,276	2,415	7,683	314	...	...	7,997	2,312	217
	Total ...	2,37,344	81,184	2,62,331	7,165	...	18	2,69,514	1,07,266	4,571
									Assessment of	
		791	207	...	...	...	...	...	...	...
	Grand Total...	2,38,135	81,391	2,62,331	7,165	...	18	2,69,514	1,07,266	4,571

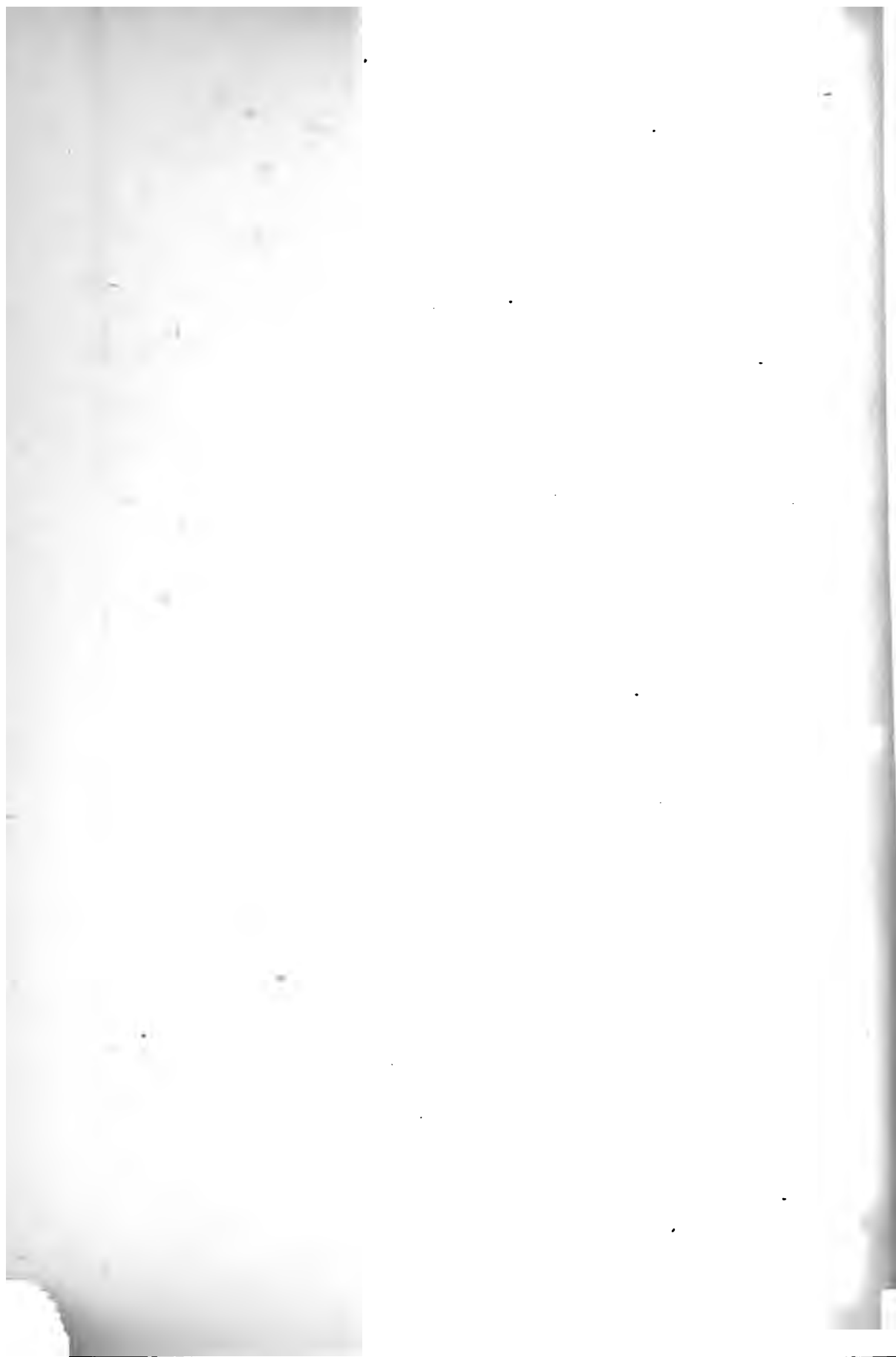
22nd March 1876.

for the undermentioned Villages of Taluka Indāpur, Poona Collectorate, as
 tion No. 5200, dated 11th September 1875.

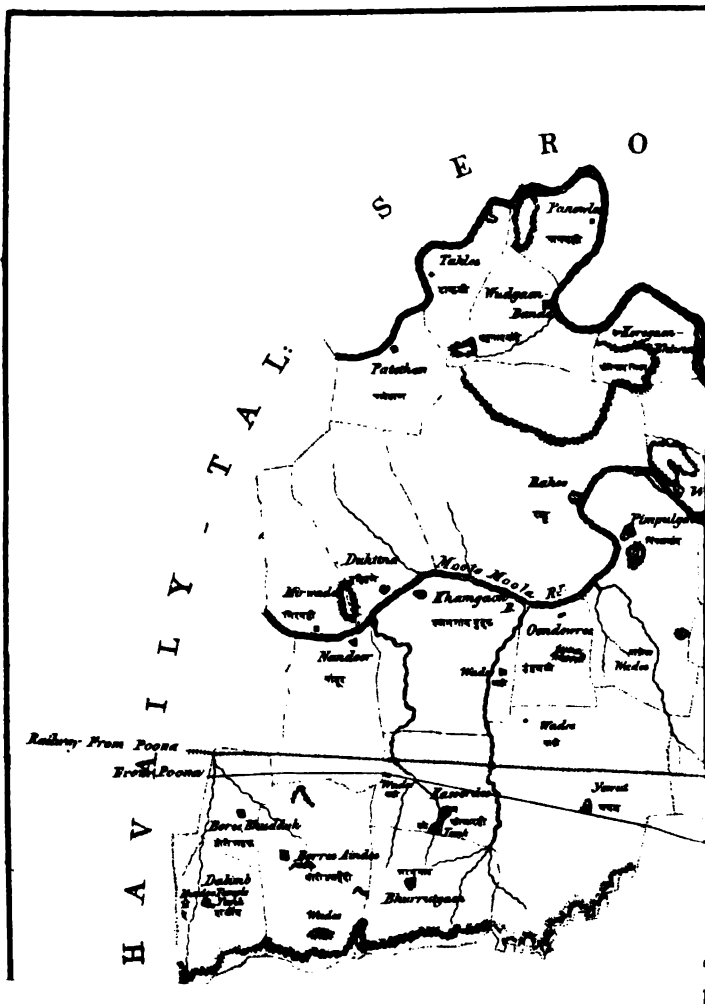
SURVEY.				INCREASE.				Maximum dry-crop rate per Acre			Average dry-crop rate per Acre exclusive of Rice and Water Cost.			Remarks.
ment.				Numerical.		Percentage.								
Patasthal Bagayat.		Rice.	Total.	Acres.	Assessment.	Acres.	Assessment.							
Soil assess- ment.	Water Cost.													
12	13	14	15	16	17	18	19	20			21			22
Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	a	p.	Rs.	a	p.	
...	...	...	1,038	419	820	19	45	1	0	0	0	6	0	
...	...	...	450	87	217	7	93				0	12	0	
...	...	...	1,674	180	413	6	33				0	8	0	
...	...	...	574	577	111	27	24				0	3	0	
...	...	...	3,778	400	1,168	7	44				0	10	0	
...	...	...	2,168	1	413	...	24	...	0	9	0			
...	...	1	82,501	22,868	23,889	13	40	.....	0	6	10			
...	...	...	1,840	622	574	13	45	0	14	0	0	5	0	
...	...	...	2,514	451	1,118	6	47				0	6	0	
...	...	...	3,467	391	1,067	7	44				0	9	0	
...	...	...	416	43	118	6	40				0	2	0	
...	...	...	1,004	48	288	3	40				0	10	0	
...	...	...	646	57	253	5	64				0	3	0	
...	...	...	857	48	172	3	25				0	9	0	
...	...	...	909	60	237	5	35				0	10	0	
...	...	...	2,082	550	533	13	34				0	5	0	
...	...	...	1,587	826	49	17	3				0	4	0	
...	...	...	579	330	162	22	39				0	5	0	
...	...	...	668	468	65	23	11				0	4	0	
...	...	...	2,309	1,223	556	18	32	0	14	0	0	4	0	
...	...	...	19,868	5,146	5,192	12	35	.....	0	6	5			
...	...	29	1,09,337	31,449	30,568	13	39	.....	0	6	8			
...	...	...	1,250	521	117	14	10	1	0	0	0	5	0	
...	...	...	1,279	300	2	5	...				0	5	0	
...	...	...	2,520	721	114	10	5	.....	0	5	1			
...	...	29	1,11,866	32,170	30,683	14	38	.....	0	6	8			
uncultivated Land.														
...	...	...	...	...	...	...	...							
...	...	29	1,11,866	32,170	30,683	14	38	.....	0	6	8			

E. L. TAVERNER, Lieut.-Colonel,
 Acting Superintendent Revenue Survey and Assessment, Poona and Nāsik.

BHIMTHARI TALUKA.



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No. 2353 OF 1871.

To

THE REVENUE COMMISSIONER,

SOUTHERN DIVISION.

Poona Collector's Office, 27th October 1871.

SIR,

I have the honour to forward, for the consideration and orders of Government, the accompanying Report, with accompaniments, received from Lieutenant-Colonel Waddington, Superintendent of Revenue Survey, submitting proposals for the re-settlement of certain villages in the Bhimthari Taluka, the leases of which have expired.

2. The Bhimthari Taluka comprises 130 villages. Of these the Survey Superintendent proposes (*vide* para. 1 of his report) to re-settle 54 during the current revenue year. I find, however, that one of these villages, viz., Dhond, was settled 51 years ago, in 1856-57, and will not be liable to re-settlement till the expiration of thirty years, in 1885-86. There are also five villages, marginally noted, which, having lapsed to Government, were settled by the Revenue Survey Department within the last

	Settled in	
1. Sonowdi	...1864-65	
2. Pátas	1864-65	
3. Gár...	1864-65	
4. Bori Badhak	1862-63	
5. Gírim	1862-63	

ten years. It must be clearly shown that the rates then introduced into these villages were declared only temporary, and subject to revision at the general re-settlement of the other villages of the taluka; otherwise they cannot now be subjected to enhanced rates. It is to be regretted that the Superintendent of Survey has not furnished in his report information regarding the terms of the leases given in each of these six exceptional villages. Such information, and also the reasons for revising the assessment before the expiration of thirty years from the year of settlement, should surely find a place in a report on the re-settlement of a district.

3. The physical character of the district is accurately described in para. 2 of the report. The country is an open plain. The soil is productive, while the rainfall is capricious, unequal, and too often scanty. The Bhima River forms the northern boundary of the taluka. Its banks are fringed here and there with extensive babul kurans, which have lately been demarcated as forest reserves. The district, the staple products of which are bajri and

jowári, is agricultural, and is now in a decidedly prosperous state. It is well provided with markets, and is traversed by the railway.

The statistical statement embodied in paragraph 6 of the report testifies to the successful results of the former settlement. The remarkable increase in the number of carts, in cattle, and agricultural implements, is indicative of the improved condition of the cultivating classes.

4. From paragraph 37 of the report it appears that the instructions of Government regarding the non-imposition of extra assessment on lands irrigated from wells have been observed. It would not have been out of place had the Superintendent stated the amount of extra assessment foregone.

5. Paras. 12 to 18 of the report describe the changes in property during the currency of the present settlement, and the condition of the district before and after the introduction of the revenue survey. While discussing the amount of collections and the extent of cultivation during the three decades of the present settlement (*vide* paras. 18 to 22), the Superintendent, referring to the amount of remissions (*viz.*, Rs. 20,728) given in 1866-67, remarks that the grant was unnecessary, and that such general remissions should not be given under any circumstances short of an actual famine. I am not prepared to agree with Colonel Waddington in this extreme opinion, nor to hold that there was no necessity for the remissions of 1866-67, which were sanctioned by Government after full consideration. But, at the same time, I think that the fact of their having been allowed once in ten years, under exceptional circumstances, need not be taken into consideration in fixing the new rates of assessment.

6. The proposed rates of assessment, according to the four groups into which the villages to be re-settled are divided, are stated in paragraph 31 of the report: the maximum rate per acre being Rs. 1-12-0, and the minimum Rs. 1-2-0. I do not consider that these rates are too high. I am decidedly of opinion that the assessment should be fixed sufficiently high to make the cultivator exert himself to obtain from his land all that it may reasonably be expected to produce.

7. The comparative statement embodied in paragraph 32 exhibits the financial result of the proposed rates, which on an average are 53 per cent higher than the present assessment. The increased revenue (Rs. 54,976) in the 48 villages is not entirely the result of the revision of assessment, a considerable portion of it being due to the area of the district having on re-measurement been found to be in excess of the area recorded by the former survey.

8. An explanation of the manner in which the former measurement has been tested, and in what respect it has been found faulty, should have been stated in the report under notice. The dates on which the re-measurement and re-classification were commenced and completed, should also have been given.

9. Referring to paragraph 36, I agree with Colonel Waddington in his proposal that the payment of the irrigation cess should be made compulsory. In the case of defaulters the levy should be enforced in the same manner as the payment of assessment on land.

10. Finally, I have to recommend that the rates proposed be sanctioned for the usual period of thirty years.

I have the honour to be,

Sir,

Your most obedient Servant,

J. E. OLIPHANT,

Collector.

No. 440 A of 1871.

To

THE COLLECTOR OF POONA.

Poona, 12th July 1871.

SIR,

1. The proposals that I have now the honour to submit, are regarding the rates to be fixed for certain villages of the Bhimthari Taluka, the leases of which have expired. These villages are 54 in number, of which 23 formerly belonged to the Pimpalgaon and 31 to the Kurkumb division; they now, with other villages transferred from Purandhar and Bárámati, form the present taluka of Bhimthari.

2. The district under report is a long, narrow strip of country, which extends from the western boundary of Indápur to within 20 miles of Poona, being bounded on the north by the Bhima River, and on

the south by a range of hills which divides it from the Purandhar Taluka and villages formerly belonging to Supa. Lieutenant Nash, who introduced the last settlement, writes thus of the climate:—“The climate and products of the two divisions of the Bhimthari Pergunna are essentially different. The Pimpalgaon division of this long, narrow district lies in the vicinity of Poona, enjoys in general a considerable fall of rain, produces bájri, and is in the very neighbourhood of the greatest grain mart in the country. The climate and products of the Kurkumb Petha seem in all things to resemble those of Indápur. Scanty, uncertain rain is the character of the climate, and jowári is the grain principally grown; such being the case, it is obviously impossible to assess the two divisions fairly by the same rates.” This is a very correct account of the difference of climate generally in the two divisions; but I think that this difference commences rather from the range of hills to the east of Pátas (as seen in the map), and applies rather to all the villages to the east of that range, than to those within the limits of the old divisions of Pimpalgaon and Kurkumb, shown in the map by a blue line.

3. The south-eastern portion of the district is rough and hilly,

Character.

as also are the villages bordering on the range of hills mentioned in paragraph 2.

The northern part along the Bhima is generally level, and with a good deal of fine black soil. The whole district is very destitute of timber, although many inducements have, from time to time, been held out by Government, such as granting land rent-free on leases, to encourage the planting of trees. Mr. Hart, in 1840-41, proposed to grant remission according to the number of healthy trees reared by a cultivator on the boundaries of his fields; but Mr. Stewart, the Collector, says the ryots will not do this on account of the shade being injurious to the crops, and the trees attracting birds. There are several Government “kurans” in the district, but nothing appears to have been done of late by individuals in the way of planting trees.

4. The chief grain products of the district are bájri, jowári,

Products.

math, gram, wheat, and kúlti, besides a little sugarcane, cotton, tobacco, linseed

and vegetables; but the staple crops are jowári and bájri, which form $\frac{4}{5}$ ths of the total produce. With regard to the proportion of bájri to jowári cultivated in the villages of the two divisions, I find that in those of Pimpalgaon it is as 2 to 1, or double, and in those of Kurkumb 37 to 44, or about $\frac{1}{4}$ th less. The revenue is collected in two equal instalments, which fall due on the 10th January and 10th March in the kharif villages, and on the 10th February and 10th May in those in which rabi is chiefly grown.

*Statement showing the proportions of the various Crops grown in
48 Villages of Bhimthari.*

Jowári ..	...	...	...	...	...	...	35·6
Báji	...	...	...	...	...	...	43·4
Math ..	...	...	...	...	...	...	2·0
Kúlti ..	...	...	...	...	...	...	·8
Wheat ..	...	...	...	...	...	...	1·0
Gram ..	...	...	...	...	...	...	1·0
Sugarcane	...	...	...	...	...	...	·1
Tobacco ..	...	...	...	...	...	...	·1
Cotton ..	...	...	...	...	...	...	·4
Miscellaneous	...	...	...	...	...	...	5·1
Waste (occupied)...	...	...	...	...	...	...	10·5
Total...							100·0

5. Before proceeding further it is necessary that I should explain that of the 54 villages mentioned in my 1st paragraph, 48 only came under the settlement introduced by Lieutenant Nash, and consequently the following remarks and returns apply chiefly to those villages.

5. The area of these 48 villages, including all lands, is 244,623 acres, or 382 square miles. The population has risen from 20,401 in 1840-41 to 28,467 in 1870-71, or 39½ per cent. This gives a little more than 74 inhabitants to the square mile, so that there are 8½ acres per head of the population.

6. The increase in the number of carts is remarkable, there being now 1,011 against 273 in 1840-41, a result doubtless owing to the opening up of roads described below. The increase in ploughs, bullocks, and live-stock has not kept pace with that of the people; still there is a rise of 22½ per cent in the number of ploughs, and 19 per cent in that of farm bullocks, as will be seen from the following statement:—

Description.	Numerical Return according to Census taken in		Increase in favour of 1870-71.	
	1840-41.	1870-71.	Numerical.	Percentage.
Inhabitants ...	20,401	28,467	8,066	39½
Bullocks employed in farming ...	11,568	13,792	2,224	19
Cattle of other de- scriptions ...	36,931	39,050	2,119	5½
Carts ...	273	1,011	738	270
Ploughs ...	1,115	1,365	250	22½

7. At the time of settlement there were 770 wells, of which 243 were out of repair and unworkable. Wells. Of these, 59 have been repaired, and 141 new wells constructed, so that there are now 727 wells in work against 527 in 1840-41, as will be seen from the following statement:—

Statement showing the Number of Wells in 48 Villages.

Total Wells in 1840-41.	Out of repair.	Number of Wells in working order.	Wells repaired.	New Wells constructed.	Total Number of Wells in working order.
770	243	527	59	141	727

Of the new wells, 8 were made in the first series of ten years after the settlement, 41 in the second, and 92 in the third. The number of new wells is small compared with those constructed in Indápur; but I do not attribute this to want of means, but partly to the more plentiful rainfall in the districts along the Bhima (which renders artificial irrigation less necessary), and partly to the great depth at which the water-bearing stratum lies as you approach the river—a fact noticed by Colonel G. S. Anderson in his report on the Korti Taluka. I have myself observed that in many of the villages along the bank of the river there are no wells, and never have been any, probably for the above reason. You will see, however, that 92 wells have been constructed during the last ten years, during which advances from Government have been almost entirely suspended. It is to be hoped that the liberal measure of removing the extra assessment on land watered from wells will have a beneficial effect in increasing their number.

8. There are three bazaar towns, viz., Pátas (the Mámlat-dár's station), Kurkumb, and Yewat, all of which are situated on the high road from Poona to Sholápur. The people are almost entirely occupied in agriculture, and grain and other products are exported to Poona and Bombay, but chiefly to the former place.

9. There are few districts in which so great changes have been wrought as regards means of communication within the last twenty-five years, or which have been so much benefited thereby, as that now under report ; for not only has the high road from Poona to Sholápur been constructed throughout its length during that period, but the

G. I. P. Railway now traverses it in the same direction, the two roads running parallel to, and at a very short distance from, each other through the western half of the district; whilst the eastern part is opened up by the G. I. P. Railway in its northern, and the Poona high road in its southern portion. There are three railway stations—Dhond, Pátas, and Kedgaon—within the limits of the district; and two—Deksal and Uruli—close to its border. Besides these main lines there are good roads from the station at Kedgaon to Sirur viâ Pargaon, and to Supa and Jejuri viâ Padwi.

10. I have been long familiar with these districts, having had charge of the Sholápur road as far as to Indápur seventeen or eighteen years ago, and have also been a good deal in them on survey duties. I have often been struck by the great quantities of “karbi” and grass (chiefly “Hariáli” dug up in the fields) which are brought to all the villages along the Sholápur road for sale to the cartmen. The profits of this retail trade must be very great, and help the people materially in a bad season. The number of carts making use of the road has, of course, diminished somewhat since the opening of the railway, but those that have been driven off the line are probably such as came from long distances; and the local traffic by the road is still considerable, as is proved by the sum for which the farm of the toll at Hadapsar was sold last year, viz., Rs. 9,010. The highest sum realized was Rs. 17,600 in 1859-60; but Rs. 16,000 was paid for it as lately as 1866-67.

11. Lieutenant Nash, writing in 1838-39, thus describes the condition of the people:—“I am at a loss to convey the idea of poverty and ruin which I have received during my few months’ residence here. The effects of pillage, plague, and famine are visible in the falling out of cultivation of more than half the pergunna, in the ruin of the villages, in the accumulation of balances, and in the constant necessity for remissions.” The almost total absence of remissions for the last sixteen years (one year being excepted, regarding which I shall remark presently), the fact of there being no outstanding balances, that there is scarcely an acre of land that has not been taken up, the saleable value of land—all these form a contrast so striking to the picture drawn by Lieutenant Nash, that it is difficult to realize that such a state of affairs actually did exist! By reference, however, to the diagram we shall see that the change has been brought about by degrees, though, as far as can be judged by the increase in cultivation and return of revenue, the culminating point of prosperity was almost reached as far back as 1860-61, when the collections were Rs. 74,084, there being a remission of Re. 1 only!

12. The following statement, giving a few instances of the prices at which land has been sold and mortgaged within the last five years, will prove the value in which the right of occupancy of land is held, and the general prosperity. I may add, that of the 13 instances of sale of land quoted by me, in 10 cases the buyers were patels or ryots. In one instance (Mirodi) 33·5 acres of dry-crop land were mortgaged at 75 years' purchase of the assessment, occupation of the land being held to cover the interest :—

Extract from Register of Sales and Mortgages of Lands in the last five years.

Years of Sale.	Names of Villages.	Acres.	Assessment.	Sum realized.	Remarks.
1867	Kurkumb	24·34	18·8	799	43 years' purchase.
	Pimpalgaon	48·6	31·0	326	10 do.
1868	Rawangaon	15·32	4	125	31 do.
	Bharatgaon	29	13·8	700	52 do.
	Yewat	14·1	19	200	10 do.
1869	Kámgaon	43·30	36	606	16 do.
	Kurkumb	55·5	23	800	34½ do.
	Sonodi... ..	23	18·8	375	23 do.
	Kurkumb	47	30	1,297	43 do.
	Kásurdi	13·33	16	360	22½ do.
	Warwand	47	29	725	25 do.
1870	Dahitna	20·34	28	630	23 do.
	Kasurdi	17·18	16	600	37 do.
1866	Girim	13·4	26·8	500	This is mortgaged for 5 years; half produce in place of interest.
1867	Kásurdi	19·31	23	300	Mortgaged for year; ½rd of produce in place of interest.
	Bharatgaon	2·5	3·6	175	Mortgaged for 3 years; whole of the produce in place of interest
	Bori Aindi	40·17	19	450	Mortgaged for 8 years; whole of the produce in place of interest.
	Kedgaon	5·10	6·4	350	If not paid in 3 years, kháta to be transferred.
1867	Rájegaon	164	104	1,999	If not paid in 2 years, to be considered as sold.
1868	Dahitna	19·32	16·8	500	Mortgaged for 10 years, whole profit in place of interest.
1869	Ráwangaon	15·13	26	300	Mortgaged for one year.
	Deulgaon	7·10	3	499	Land made over until repayment. No interest.
1870	Mirodi... ..	33·5	19	1,441	Mortgaged for 15 years. Land made over. No interest.
	Párgaon and Kámgaon,	160	107	4,000	Motgaged for 40 years. Land made over to mortgagee. No interest.

13. It is to be regretted (for the purpose of settlement) that, in consequence of the late redistribution of villages, the present taluk of Bhimthari (on part only of which I am now reporting) does not correspond with the taluka to which the old revenue reports refer; and, consequently, but little use can be made of them. I have, however, made a few extracts from them, which may be of interest as applying generally to this and the neighbouring districts.

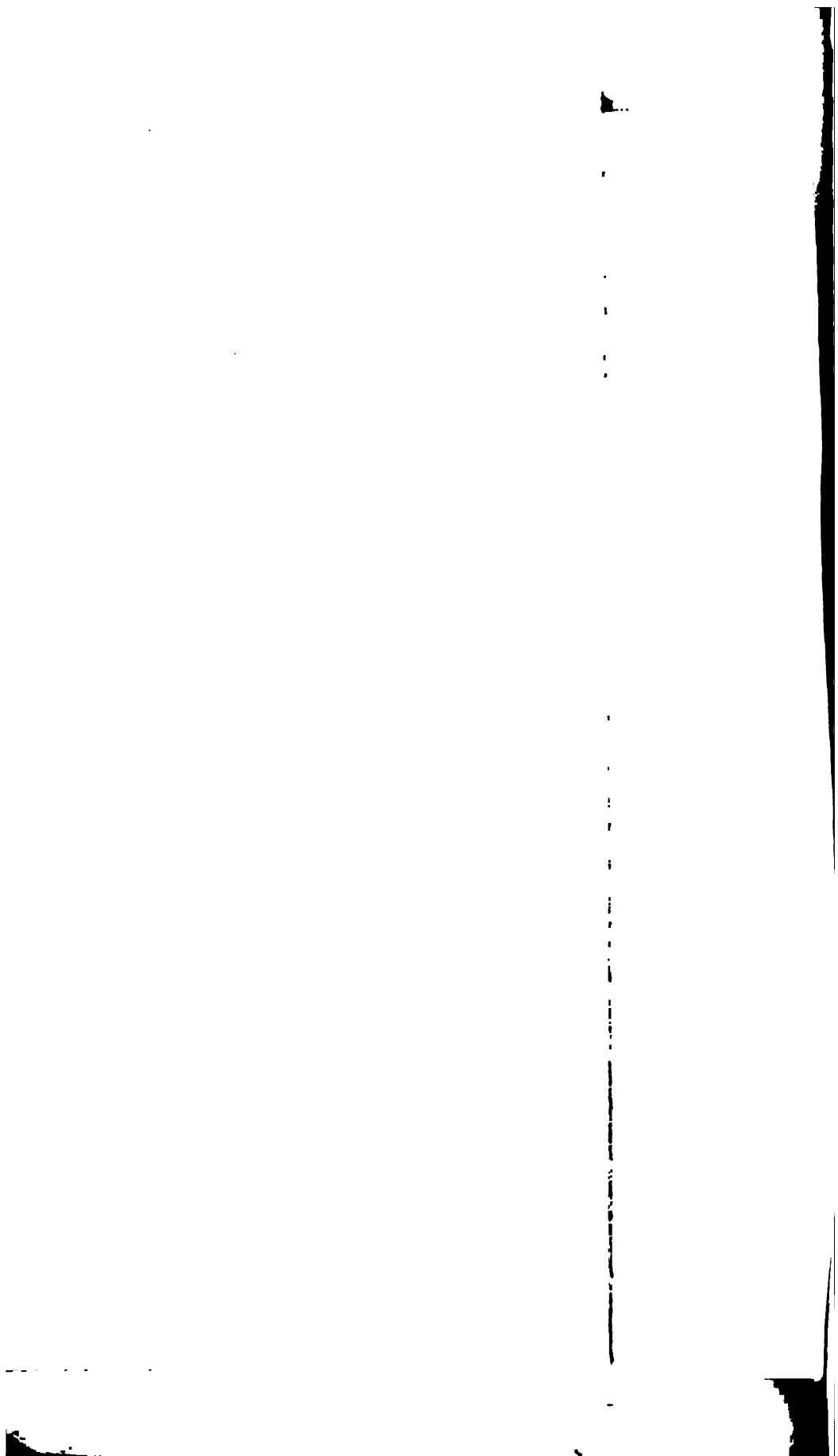
14. The first Jamábandi Report on the Bhimthari Taluka which I have been able to obtain, is for the year 1832-33. It seems to have been a bad season; and at the inspection of crops the Assistant Collector, Mr. Townsend, writes as follows:—"As the crops were all brought in before my arrival in the taluka, I had no opportunity of ascertaining how far the very large remissions given by the Kumávisdár and Shekdárs were requisite. No complaints having been made, I should suppose the remissions were sufficient. No examination of the surveys of the inferior kárkuns and Shekdárs was made by the Mámlatdár; the Shekdárs surveyed in their own villages. The wide door to abuse which this system lays open, scarce needs to be alluded to." Of the 67 Government villages contained in this taluka, 7 were surveyed by the Kumávisdár, 10 by his kárkuns, and 40 by the Shekdárs; the katcha Jamá for the whole taluk was Rs. 71,872, remissions Rs. 54,822, and the remainder, or Wasuli amount, was Rs. 17,050, from which, after deducting village expenses, there remained payable to Government Rs. 12,428! In this year, in seven of the Bhimthari villages, the collections of land revenue did not cover the kulkarni's allowances!

15. At this time, and for some years following, the reports contain frequent allusions to the frauds and irregularities which, naturally, on the subversion of the Peishwa's Government, were rife in every district. The land appears to have been very unequally assessed; the average per acre for jerayet was 12 annas 5 pies, and for bagayet Rs. 4 per acre, besides the jerayet rate. Remissions began to be looked on by the ryots as a positive right; and no wonder, when they were granted wholesale, and assessed in the manner described in the last paragraph, and, indeed, from the oppressive rent, they must have been necessary in bad years.

16. In the year following the introduction of the survey rates into the Kurkumb division, Mr. Mansfield, the Assistant Collector, writes as follows :—"The great increase in the quantity of land under cultivation in the Kurkumb division, amounting to 14,537 acres (assessed at Rs. 5,000), is a proof of the great relief afforded to the ryots by the revised rates of assessment; and it is worthy of remark that the whole of this land has been brought into cultivation by the ryots on their own means, unassisted by Tagái, and under a clear understanding that no remission would be made on account of a failure of crops." In 1841 Mr. Hart writes :—"Since the introduction of the present fixed assessment the population of the district has much increased, cultivation has been rapidly extended, and the Government revenues annually enlarged with less necessity for the grant of remissions; while the social as well as pecuniary condition of the peasants has been perceptibly improved." He points out, however, an evil arising from the reduction of assessment, viz., the too suddenly extended cultivation naturally caused by it; so that a man, instead of being contented with the land that he had and could cultivate, and saving money to increase his stock, took up twice as much land which he could not cultivate properly, and on which, in a bad season, he was sure of remission. His prediction was speedily verified, for in 1844-45 and the following year (notwithstanding the abolition of innumerable cesses in 1844) heavy remissions were given, and a great deal of land thrown out of cultivation.

17. The limits of my report will not permit of my making further extracts from these records, and I will, therefore, proceed to make a few remarks on the returns for the years preceding the introduction of the present settlement.

18. The following statement shows the amount of the gross land revenue, remissions, collections including Sáyer Báb, and outstanding balances for 48 villages for the ten years immediately preceding the present settlement; being, however, for only a part of the district, it cannot be compared with the statistics contained in Lieutenant Nash's report, for his remark, that "for the last eight years" (i.e. from 1831-32 to 1838-39) "the balances amount to half a lakh and the remissions to nearly two," must evidently apply to the whole subha, for in his 16th para. he says :—"For the last two years (the only two for which I have any returns showing the accounts of the petha separately from those of the subha), &c." :—



Year.	Jamábandi.	Remissions.	Revenue collected.	Balance out-standing.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1830-31 ...	47,725	39,223	8,502	...
1831-32 ...	51,274	15,507	29,730	6,037
1832-33 ...	50,377	36,954	10,847	2,576
1833-34 ...	57,736	...	28,103	29,633
1834-35 ...	55,208	265	30,965	23,978
1835-36 ...	54,309	8,417	29,126	16,766
1836-37 ...	58,927	15,040	26,295	17,592
1837-38 ...	54,926	7,673	34,250	13,003
1838-39 ...	50,853	9,222	31,597	10,034
1839-40 ...	59,674	3,373	37,195	19,106
Total...	5,41,009	1,35,674	2,66,610	1,38,725

19. The total remissions for the 48 villages for the ten years preceding the settlement were Rs. 1,35,674, or a yearly average of Rs. 13,567. The average yearly collections were Rs. 26,661. The outstanding balances for the last six years were Rs. 1,00,479, and I find from the Collector's Jamábandi reports that Rs. 33,582 were collected on account of outstanding balances in the whole subha during those six years, and that on the 1st of August 1840 there were altogether only Rs. 18,968 outstanding. I conclude, therefore, that, as in Indápur, a large sum must have been entirely remitted, though I can find no record of it in the Collector's reports or other papers.*

20. Turning now to the diagram I find that in the first year of the settlement the cultivated area was, in round numbers, 1,23,000 acres, the

* Since writing the above I have found a letter, No. 1132 of 1839, from the Acting Chief Secretary to Government, from which it appears that Rs. 1,37,608 of outstanding balances had been written off the preceding year, and sanction for striking off Rs. 72,000 more accorded. This was for the whole collectorate, and no particulars are given.

waste 43,000, or about $\frac{1}{4}$ th. The assessment was Rs. 53,067, of which Rs. 1,596 were remitted, and Rs. 51,471 collected. No great change took place for the next three years; but in the two following years, 1844-45 and 1845-46, heavy remissions were allowed, being no less than Rs. 22,935 in 1844-45 and Rs. 31,345 in 1845-46, the collections in the latter year being only Rs. 17,724. During the remaining four years of the first decade the collections were steady at about Rs. 50,000, and the remissions small; the average collections during the first ten years were Rs. 43,407.

21. The second decade commenced with a year marked by the large remission of Rs. 18,632, or 29 per cent of the revenue; the same year in

Second Decade. Indápúr the remissions were only $3\frac{1}{2}$ per cent. From this time things began to mend and cultivation and revenue continued steadily to rise from 96,000 in 1850-51 to 1,64,000 acres in 1859-60, and a revenue of Rs. 73,650, the remissions having averaged during the last six years only Rs. 16! The average collections were Rs. 57,850, or an increase of 33 per cent on those of the first ten years.

22. For the last ten years almost the whole of the cultivable land has been taken up, and there may be said to have been no remissions,

Third Decade. except in one year, 1866-67, when the large sum of Rs. 20,728 appears to have been foregone. The remarks of the Survey Commissioner on the revenue returns of Indápúr apply so exactly to the corresponding year's returns in this district (with the exception of the year 1850-51), that they might have been intended for them; and had the settlement of the villages on which I am now reporting fallen in at the same time as that of Indápúr, I might have shown that out of a revenue of Rs. 7,46,659 only Rs. 43 had not been collected. The average collections for these ten years were Rs. 72,588, or an increase of 25 per cent on those of the second decade, and of 67 per cent on those of the first decade.

23. With regard to the remission in 1866-67, I cannot think

Remissions in 1866-67. that such general remissions should be given under any circumstances short of an actual famine, but, at the most, that the collection of the revenue should be deferred. Unlike the remissions granted in 1844-45 and 1845-46, which were attended by a heavy fall in the cultivation (caused, as explained by Colonel Francis in paragraph 70 of his Indápúr Report, by the ryots having taken up more land than they could cultivate, being succeeded by a bad season), those granted in 1866-67 had been preceded by twelve years in which scarcely a rupee of the revenue had remained uncollected (although many of them

had been bad years), and no lands were thrown up as happened in the former case. Under these circumstances I consider that so large a remission was unnecessary; and the fact of its having been allowed, should not unduly influence us in fixing the new rates of assessment.

24. On making inquiry as to the prices of grain during the term of the present settlement, I found that no record of them is kept in the Mámílatdár's office. I have, however, had a careful inquiry made, and by the assistance of the village Wáni's accounts have compiled a statement showing the average prices of jowári and bájri at Yewat for the last thirty years. I at the same time obtained a similar return for the City of Poona, and on comparing the statements (which were prepared quite independently), I find that they agree in a manner that convinces me of their general accuracy and reliability as a guide in forming an opinion on the subject of the new rates. It is, however, most desirable that regular returns of the price of grain, &c., should be carefully kept in every district officer's kutcherry, and the same published monthly in the *Government Gazette*.

25. You will see from Statement C. that during the first four years of the present settlement prices varied from 64 to $47\frac{1}{2}$ sers per rupee of jowári, and 48 to $34\frac{1}{2}$ of bájri. In the year 1845 they rose to 25 and 23 sers respectively, and the next to $15\frac{1}{2}$ and 15. For the next three years they fell (in nearly the same proportion as in Indápur) to 64 and 52, and in 1850-51, the last year of the first decade, they rose to 36 and $37\frac{1}{2}$. The average rate during the ten years was $45\frac{1}{2}$ and $36\frac{1}{2}$ sers per rupee.

26. In 1851-52 prices were still maintained, but fell again in the next two years (though not to the same extent as in 1849-50). They then rose to 26 and 21 sers in 1858-59, and in the two concluding years of this decade fell to 40 and $32\frac{1}{2}$, and $36\frac{1}{2}$ and 28 in 1860-61. The average rate was 36 and 29, or an increase of 26 and 29 per cent respectively on that of the first decade.

27. The last decade commenced with 30 and $23\frac{1}{2}$ sers of jowári and bájri per rupee, but prices rapidly rose (as in other districts) during the next four years. During the closing five years of the lease they fluctuated in the alternate years, though never falling below $32\frac{1}{2}$ and $29\frac{1}{2}$ in 1868-69, and closed at 18 and 15. The

average rates for this period, jowári 19½; bájri 15 sers. This shows an increase of 133 and 143 per cent on the prices of the first decade, and of 85 and 93 per cent on those of the second decade.

28. Government, in their Resolution No. 2757, of 9th June last, on the introduction of rates into the Mádha Taluka, consider that the average to be deduced from the prices of the five years from 1856-57 to 1860-61 is perhaps the fairest criterion that can be adopted for the determination of the average standard of prices which is likely to be maintained in future." Since, however, during this period the effect of the extension of the railway through the district had not been developed, the knowledge of which is so essential to guide us in forming an opinion as to probable prices in the future, I would, with all deference, suggest that the average of the ten years from 1856-57 to 1860-61 and from 1866-67 to 1870-71 should be adopted as the standard by which to determine the question under consideration. This average is 26 sers of jowári and 20 of bájri. The average rates of the fifteen years from 1841-42 to 1855-56 were—jowári 44, and bájri 34½ sers per rupee. The ten years' average, then, is higher than that of the fifteen years by 68 and 72 per cent.

29. From the remarks contained in my second para. it will be seen that the villages to the east of Pátas (beyond being nearer to Poona) resemble those of Indápur, and are similarly circumstanced. The present rates of the Kurkumb villages (chiefly, on account of their nearer proximity to Poona) were fixed at 10 per cent in excess of those of Indápur. Inasmuch, then, as both districts have benefited about equally (those under report, if anything, rather more) with regard to means of communication, a similar increase to that which was sanctioned in Indápur will be suitable for these villages. That increase was between 50 and 60 per cent, and a maximum rate of Rs.1-4-0 for 16 villages and of Rs. 1-2-0 for 9 others will give the required result.

30. But, with regard to the remaining villages, I consider that a larger increase is requisite, partly on account of the undoubted advantage in point of climate which they enjoy, and partly on account of their proximity to Poona. At the last settlement the rates in Pimpalgaon were fixed at 33 per cent higher than in Indápur; but I do not consider that this fairly represents the difference between the circumstances of a district like Indápur, the nearest point of which is 70 miles from Poona, whilst the more distant villages are over 100 miles away, with a scanty and precarious rainfall; and one the most distant villages of which are not more than 40 miles from that great market, and the nearest less than 20, and in which the rainfall

is generally sufficient to ensure a fair crop. I consider that an increase of 50 per cent on the maximum Indápur rates in villages from 40 to 25 miles from Poona, and of 75 per cent on those within that distance, to be a suitable rate. This will give a maximum of Rs. 1-8-0 on 22 villages, and of Rs. 1-12-0 on the remaining 7.

31. There are in all 54 villages, which, as above described, I propose to divide into four classes :—

Class I.,	7 villages	...	...Rs.	1	12	0
" II.,	22 "	...	... "	1	8	0
" III.,	16 "	...	... "	1	4	0
" IV.,	9 "	...	... "	1	2	0

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32. The accompanying map will show the grouping of these villages, and the distribution of the proposed rates. You will see from the following statement the effect of these rates as compared with present payments in the 48 villages to which the diagram relates.

* Not printed. The effect of the survey rates on the remaining villages will be seen from the contrasted* statement appended to this report :—

Statement showing the effect of the proposed rates contrasted with the last year's payments in 48 Villages of the Bhimthari Taluka.

	CULTIVATED LAND.		WASTE LAND.		TOTAL.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		Ra.		Ra.		Ra.
Assessment according to proposed rates ...	186,776	1,28,971	2,019	871	188,795	1,29,842
Assessment according to present rates ...	164,618	74,222	1,884	7644	166,502	74,866
Increase...	22,158	54,749	135	227	22,293	54,976

33. This shows an increase of Rs. 54,976, which is equivalent to 73 per cent on the last year's payments; but it must be recollected that a considerable portion of this increase is on account of land hitherto held in excess of former recorded area, which amounts to 22,293 acres. The average rate per acre by the proposed rate is 11 annas, at which rates the land found to have

† This does not include the amount realized on account of kurans, which are sold yearly by auction.

been held in excess will represent 'Rs. 15,326, so that the actual increase due to the imposition of a higher rate may be said to be Rs. 39,650, which will give an increase of 53 per cent over present assessment.

34. As usual the increase varies considerably: in one case, No. 27, being as high as 120 per cent, and in another, No. 19, as low as 16 per cent. Now the latter village, Khutbhá-wa, is one of the poorest villages in the district; it is at present recorded as containing 2,246 acres, assessed at Rs. 867, or 6 annas 3 pies per acre; by the new survey its area is 2,409 acres, which are assessed at Rs. 1,012, or 6 annas 8 pies per acre. Deulgaon, No. 27, on the other hand, is at present recorded as containing 3,138 acres, assessed at only Rs. 758, or 3 annas 10 pies per acre; by the new survey the acres are found to be 4,297 on which the assessment is Rs. 1,470, or 5 annas 5 pies per acre.

35. That the rates I now propose are moderate is, I think, evident from the fact that the average realizations on account of kuran lands for the last ten years has been Rs. 2,947 per annum, or 15 annas per acre. Now it must be borne in mind that no deduction is allowed on the area of kuran for unculturable land, so that the above rate is per acre of the entire area. As mentioned above, the average rate per acre of culturable land that I propose, will be only 11 annas. You will also observe that the value of the kuran has increased from Rs. 245 in the first decade to Rs. 2,947 in the last. A statement is appended showing the average decennial realization on account of land revenue, kuran lands, and miscellaneous income for the last thirty years, the revenue shown in the diagram and statement being confined to the actual assessment of the land.

36. There is one village—Kásurdi, No. 6—in which there is a tank which was formed in 1838 under the auspices of the then Revenue Commissioner, Mr. Williamson. It cost Rs. 11,824, "the expenditure being incurred seemingly in reliance on the promises of the villagers as to the extent of land they would irrigate—promises which they had not the means of fulfilling, for their utmost endeavours have only enabled them to irrigate an extent of land from which an extra assessment or water rate of Rs. 76-12-10 per annum has been derived." In 1843 the whole of the earthen embankment had been washed away. The masonry was still standing, and in excellent order. This work has been lately thoroughly repaired at the cost of the State, and Lieutenant Buckle reports that the water-

supply will be sufficient to irrigate 250 acres of land. Under Section 29, Clause I. of the Survey Act, Government have doubtless the right to levy an extra cess on account of the water to be supplied by it, and I think that the payment of such cess, or, in case of refusal, the relinquishment of the land, should be made compulsory on the introduction of the new settlement. This remark will apply equally to land to which water will hereafter be brought from the Kharakwásla reservoir, and I await the orders of Government as to the course I am to pursue in both cases.

37. In accordance with the principle approved by Government
 Lands watered from wells. in their resolution on the settlement of the Mádha Taluka, no extra rate will be placed on lands irrigated from wells beyond the highest jerayet rate.

38. On lands watered by "paths" (the total assessment on
 Pathasthal Lands. which is only Rs. 1,187) the water rate varied from Rs. 6 to Re. 1 per acre in addition to the jerayet rate. 412

39. In addition to the 48 villages to which my report has
 Lapsed Villages. chiefly related, there are 6 villages which have lapsed to Government since the introduction of the present settlement. These have from time to time been brought under the survey rates; but, in accordance with the direction of Government, their leases will expire contemporaneously with those of the rest of the taluka. Their total assessment is shown in the following statement:—

	Cultivated Land.	
	Acres.	Assessment. Rs.
Assessment according to proposed rates	23,908	16,754
Last year's payment	23,908	11,598
Increase...	...	5,156

40. These villages, having been surveyed and classed in accordance with the rules now in force in this department, there was no occasion to re-measure or re-class them, and, consequently, their area is unchanged; but, inasmuch as their maximum rates were fixed in

accordance with the old rates of the adjoining villages, the application of the new rates will, of course, cause an increase in the assessment, which, as shown above, is Rs. 5,156, or 44 per cent.

41. The total area of the cultivable land in the 54 villages under report by the new survey is 2,12,703 acres, being an increase of 22,293 acres, or 11 per cent. The assessment (including that on the Pathasthal lands) is Rs. 1,46,596 against Rs. 86,464, being an increase of Rs. 60,132, which is equivalent to 69 per cent, including the assessment on lands held in excess of recorded area.

24. The reports of Messrs. Wingate and Nash on the introduction of the present rates into the Kurkumb and Pimpalgaon tarafs are appended. Also statements showing the number of fields which have been submitted to test by the measuring and classing Assistants; the results appear satisfactory.

43. In conclusion, I must again express my regret that, in consequence of the breaking up of the taluka, I have been unable to avail myself, as much as I could have wished, of the old Collector's reports and records, or to submit as complete a report as I might otherwise have been able to do.

I have the honour to be,

Sir,

Your obedient Servant,

W. WADDINGTON, Lieut.-Colonel,
Superintendent Revenue Survey.

O.

*STATEMENT showing the Average Prices of Jowári and Bájri in Poona (City) and Yewat
from 1841-42 to 1870-71.*

Years.	YEWAT.		POONA.		Years.	YEWAT.		POONA.		Years.	YEWAT.		POONA.	
	Jowári.	Bájri.	Jowári.	Bájri.		Jowári.	Bájri.	Jowári.	Bájri.		Jowári.	Bájri.	Jowári.	Bájri.
1841-42	47½	36	30	24	1851-52	36	25½	33	25	1861-62	30	23½	26	19
1842-43	55	34½	32	28	1852-53	37	29	37	29	1862-63	21	18	20	15
1843-44	64	48	30	30	1853-54	57	44½	42	36	1863-64	15½	10	11	9
1844-45	50	38	27	23	1854-55	27½	23	25	22	1864-65	11	10½	12	10
1845-46	25	23	21	18	1855-56	40	31	28	25	1865-66	16	12	13	11
1846-47	15½	15	16	14	1856-57	26	24	25	21	1866-67	22	19½	18	16
1847-48	37	30	31	27	1857-58	33	26	26	23	1867-68	14	12	13	11
1848-49	63½	52½	55	41	1858-59	26	21	27	23	1868-69	32½	19½	23	16
1849-50	64	52	47	37	1859-60	40	32½	34	25	1869-70	15	13½	16	13
1850-51	36	37½	30	25	1860-61	36½	28	26	21	1870-71	18	15	17	14
10 years' average.	45½	36½	32½	26½	10 years' average.	35½	28½	30	25	10 years' average.	19½	15	17	13½

*Statement showing Rainfall in Poona, Pátas, and Indápur from
1863 to 1870.*

	Poona.	Pátas.	Indápur.	
1863	22·55	9·52	3·01	
1864	16·55	7·83	9·78	
1865	31·28	11·69	6·95	
1866	18·9	6·57	4·06	
1867	27·29	10·88	10·74	
1868	30·91	10·32	8·43	
1869	28·16	22·76	24·47	
1870	40·60	26·31	25·77	
Average of } 8 years. }	27·	13·25	10·4	

STATEMENT showing the Average Yearly Collection of Land Revenue from miscellaneous sources, excluding Sayer Bab, of each of the three decades included in the present settlement of Bhimthari.

	LAND REVENUE.		REVENUE FROM OTHER SOURCES.				Grand Total.	Remissions.	Collections.	WASTE LAND.		Remarks.
	Area.	Assessment.	Kuran.	Miscellaneous.	Total of Columns 4 and 5.	Acres.				Assessment.		
1	2	3	4	5	6	7	8	9	10	11	12	
First Decade.	121,127	Rs. 49,726	Rs. 214	Rs. 5,995	Rs. 6,209	Rs. 55,935	Rs. 6,319	Rs. 49,616	51,137	Rs. 23,236		
Second Decade	132,332	60,156	1,103	5,606	6,709	66,865	2,306	64,569	32,168	14,407		
Third Decade.	165,744	74,665	2,947	5,065	8,012	82,677	2,077	80,600	1,415	551		

W. WADDINGTON, Lieut.-Colonel,
Superintendent, Revenue Survey.

**CONTRASTED Statement of the number of Houses, Inhabitants,
according to two Censuses taken**

Number.	Names of Villages.	Houses.	INHABITANTS.						
			Males.			Females.			Total of Columns 6 and 9.
			Below 15 years old.	Above 15 years old.	Total.	Below 15 years old.	Married.	Total.	
1	2	3	4	5	6	7	8	9	10
1	Yewat ...	122	139	275	434	162	332	494	864
		174	225	391	616	176	420	596	1,212
2	Pimpalgaon ...	115	136	272	405	94	230	324	732
		153	165	307	472	135	278	413	885
3	Wálki ...	42	54	118	172	24	116	140	312
		69	105	164	269	77	170	247	516
4	Báhu ...	169	201	342	543	118	374	492	1,039
		241	284	485	769	190	478	668	1,437
5	Mirwádi ...	15	22	82	114	16	36	52	106
		62	73	115	188	53	105	158	346
6	Wadgaon Bándá.	33	51	86	147	37	89	126	273
		49	67	90	157	38	82	120	277
7	Koregaon Bhiwar.	15	20	39	59	21	42	63	122
		38	43	64	107	44	59	103	210
8	Baratgaon ...	49	56	112	168	30	109	139	307
		73	80	102	182	36	104	140	322
9	Dálimb ...	46	54	96	150	32	73	105	255
		78	91	142	233	71	160	231	464
10	Dahitna ...	53	55	114	169	45	125	168	337
		78	99	152	251	88	156	244	495

Cattle, &c., in Taluka Bhimthari, of the Poona Collectorate, respectively in 1840-41 and 1870-71.

CATTLE.							Carta.	Ploughs.	Remarks.
Bullocks and Male Buffaloes.		Cows and Calves.	She-Buffaloes and their young ones.	Horses and Ponies. Mares and their young ones, Elephants and Camels, &c.	Sheep and Goats, &c.	Total.			
Kept for agricultural purposes.	Kept for other purposes.								
11	12	13	14	15	16	17	18	19	
492	...	377	45	115	928	2,157	24	44	
587	...	403	32	78	1,250	2,350	90	55	
342	...	378	40	44	1,018	1,822	5	27	
377	...	256	27	28	862	1,550	23	18	
150	...	224	9	26	262	671	5	16	
207	...	144	9	22	230	612	19	21	
564	...	540	53	114	2,010	3,251	10	58	
672	...	380	38	80	2,405	3,475	36	72	
63	...	63	13	19	471	649	1	6	
108	...	105	3	10	962	1,188	10	23	
109	...	207	15	19	174	524	4	9	
142	...	125	2	19	200	488	3	16	
83	...	134	9	3	162	411	1	7	
115	...	54	...	...	164	333	4	13	
186	...	189	9	22	283	689	...	22	
162	...	103	6	12	200	483	5	22	
98	...	112	6	9	515	770	...	17	
221	...	122	10	16	744	1,113	2	32	
160	...	204	10	46	270	690	1	17	
178	...	106	7	24	326	641	12	24	

Number.	Names of Villages.	Houses.	INHABITANTS.						
			Males			Females.			Total of Columns 8 and 9.
			Below 15 years old.	Above 15 years old.	Total	Below 15 years old.	Married.	Total.	
1	2	3	4	5	6	7	8	9	10
11	Bori Aindi ...	55	69	119	183	49	111	151	329
		156	176	259	435	124	271	395	830
12	Tákli ...	29	24	63	87	22	62	84	171
		36	36	89	125	26	97	123	248
13	Kásurdi ...	46	47	96	143	20	95	115	258
		82	21	157	178	98	171	269	447
14	Pánowli ...	25	28	49	77	22	51	73	150
		45	33	61	93	37	64	101	194
15	Undáudi ...	21	32	49	81	...	36	36	117
		51	50	103	153	40	91	131	284
16	Kedgaon ...	155	149	280	429	73	308	381	810
		221	211	396	607	126	398	524	1,131
17	Párgaon ...	159	191	364	555	117	362	479	1,034
		164	231	416	647	187	374	561	1,208
18	Nángaon ...	62	83	128	211	71	145	219	430
		80	113	213	326	98	218	316	642
19	Khutbáwa ...	61	84	142	226	53	158	211	437
		72	82	140	222	73	142	215	437
20	Khopodi ...	7	12	29	32	2	23	25	57
		18	24	35	59	9	33	42	101
21	Delowdi ...	58	110	146	256	54	162	216	472
		64	82	140	222	64	155	291	144

CATTLE.							Carts.	Ploughs.	Remarks.
Bullocks and Male Buffaloes.		Cows and Calves.	She-Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels, &c.	Sheep and Goats, &c.	Total.			
Kept for agricultural purposes.	Kept for other purposes.								
11	12	13	14	15	16	17	18	19	20
164	...	188	8	17	404	841	2	22	
434	...	316	29	31	1,290	2,100	18	48	
104	...	96	9	6	80	235	6	13	
146	...	103	4	10	423	686	...	36	
131	...	127	8	9	268	543	1	15	
267	...	113	6	16	220	622	15	34	
84	...	121	18	3	513	739	...	14	
89	...	40	10	5	1,045	1,189	...	10	
23	...	86	19	7	4	211	2	17	
173	...	123	21	10	50	377	15	18	
320	...	283	42	43	78	763	11	19	
382	...	235	30	30	154	831	40	24	
555	...	946	66	127	391	2,185	16	54	
609	...	647	56	49	381	1,742	34	36	
163	...	306	31	16	270	786	3	9	
400	...	262	35	28	197	922	40	20	
205	...	318	13	72	347	955	5	16	
207	...	102	...	15	160	484	18	20	
41	...	22	...	1	...	64	1	6	
33	...	25	1	2	7	68	3	1	
245	...	358	20	42	126	791	4	13	
190	...	113	14	23	220	560	12	15	

Number.	Names of Villages.	Houses.	INHABITANTS.						
			Males.			Females.			Total of Columns 6 and 9.
			Below 15 years old.	Above 15 years old.	Total.	Below 15 years old.	Married.	Total.	
1	2	3	4	5	6	7	8	9	10
22	Kāngaon ...	166	203	421	624	116	384	500	1,124
		175	256	459	715	199	456	655	1,370
23	Pedgaon ...	20	28	46	74	25	50	75	149
		40	33	63	96	44	67	111	207
24	Khorowdi ...	55	70	106	176	37	106	143	319
		57	47	94	141	51	95	146	287
25	Malton ...	77	113	207	320	68	211	279	599
		120	215	291	506	171	303	474	980
26	Dāpodi ...	52	79	114	193	38	121	159	352
		65	84	121	205	92	156	248	453
27	Nāndādewi ...	18	21	46	67	14	44	58	125
		88	52	52	104	21	62	83	187
28	Boribial ...	45	61	116	177	44	101	145	322
		92	97	154	221	69	178	247	498
29	Roti ...	53	36	91	127	33	94	127	254
		61	67	90	157	61	101	162	319
30	Kurkumb ...	97	107	176	283	65	169	234	517
		109	137	175	312	111	190	301	613
31	Nānviz ...	25	23	50	73	16	39	55	128
		31	32	57	89	28	60	88	177
32	Deulgaon Raja ...	74	87	150	267	68	180	248	515
		148	167	220	387	21	220	241	628

CATTLE.							Carta.	Ploughs.	Remarks.
Bullocks and Male Buffaloes.		Cows and Calves.	She-Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels, &c.	Sheep and Goats, &c.	Total.			
Kept for agricultural purposes.	Kept for other purposes.								
11	12	13	14	15	16	17	18	19	20
685	...	770	85	69	738	2,347	26	64	
599	...	390	62	58	549	1,658	83	157	
77	...	84	19	17	235	432	2	7	
120	...	100	4	4	...	228	8	9	
182	...	255	75	18	952	1,482	2	16	
109	...	104	19	9	500	741	11	10	
308	...	412	85	61	39	906	2	23	
508	...	315	50	55	1,500	2,428	30	29	
157	...	216	11	21	98	503	...	13	
185	...	127	14	39	300	665	32	7	
71	...	77	13	9	35	205	1	10	
81	...	55	3	9	300	448	4	8	
149	...	187	29	12	465	843	...	13	
172	...	130	15	11	1,200	1,528	14	21	
151	...	184	48	19	379	781	...	15	
162	...	116	14	8	300	600	19	14	
286	...	274	32	46	51	689	6	32	
260	...	234	32	51	250	827	19	25	
75	...	93	1	15	337	523	...	8	
104	...	100	7	14	250	475	16	9	
377	...	372	78	59	405	1,272	8	34	
374	...	163	38	24	950	1,549	21	26	

Number.	Names of Villages.	Houses.	INHABITANTS.						
			Males.			Females.			Total of Columns 8 and 9.
			Below 15 years old.	Above 15 years old.	Total.	Below 15 years old.	Married.	Total.	
1	2	3	4	5	6	7	8	9	10
33	Naigaon ...	21	93	211	304	62	192	254	556
		19	22	38	60	23	39	62	122
34	Warwand ...	243	353	529	882	223	545	768	1,650
		365	451	545	996	383	602	985	1,981
35	Sirápur ...	51	54	124	178	54	120	174	352
		63	110	156	266	82	160	242	508
36	Wadgaon Darekar	13	20	46	66	18	48	66	132
		37	51	67	118	51	63	114	232
37	Bori Pardhi ...	56	53	106	169	62	104	166	335
		71	115	176	291	80	157	237	528
38	Kusegaon ...	65	87	170	257	75	156	231	486
		106	119	194	313	94	191	285	598
39	Padwi ...	105	157	245	402	92	265	357	759
		165	106	344	450	149	347	496	946
40	Khadki ...	150	152	265	417	117	235	352	769
		122	259	312	571	114	346	460	1,031
41	Hingni Gádá ..	26	41	69	130	33	92	125	255
		51	86	130	216	76	124	200	416
42	Wásund ...	71	74	124	198	61	122	183	381
		105	96	155	251	103	160	263	514
43	Jiregaon...	37	44	64	128	33	78	111	239
		82	76	134	210	82	130	212	422

CATTLE.							Carts.	Ploughs.	Remarks.
Bullocks and Male Buffaloes.		Cows and Calves.	She-Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels, &c.	Sheep and Goats, &c.	Total.			
Kept for agricultural purposes.	Kept for other purposes.								
11	12	13	14	15	16	17	18	19	20
340	...	217	6	22	642	1,281	6	42	
78	...	65	5	4	15	167	1	10	
859	...	839	123	130	1,218	3,169	31	92	
1,346	...	825	61	82	1,125	3,439	77	103	
268	...	337	44	34	75	758	3	20	
254	...	159	35	23	240	711	20	20	
84	...	116	21	2	84	307	...	13	
78	...	30	5	5	120	238	9	10	
174	...	254	18	23	406	875	1	22	
231	...	90	13	19	500	853	13	25	
285	...	102	37	65	568	1,367	4	27	
283	...	220	15	11	820	1,349	15	23	
436	...	628	35	31	518	1,849	7	55	
535	...	681	8	20	14	1,258	21	89	
368	...	415	71	56	602	1,514	4	26	
417	...	208	24	41	932	1,622	22	21	
117	...	142	8	15	496	781	3	15	
200	...	189	9	14	360	772	4	12	
270	...	415	11	35	59	781	4	33	
242	...	180	20	17	175	634	32	20	
142	...	202	7	11	307	1,333	2	17	
152	...	219	9	12	155	547	11	29	

Number.	Names of Villages.	Houses.	INHABITANTS.						
			Males.			Females.			Total of Columns 6 and 9.
			Below 15 years old.	Above 15 years old.	Total.	Below 15 years old.	Married.	Total.	
1	2	2	4	5	6	7	8	9	10
44	Wátlanj ...	18	18	44	62	11	40	51	113
		49	80	90	170	43	100	143	313
45	Deulgaon Gádá ...	37	41	56	97	27	62	89	186
		57	84	82	166	54	90	144	310
46	Rájegaon...	135	112	381	493	112	384	446	937
		190	182	288	470	124	336	460	930
47	Ráwangaon ...	84	116	163	263	64	170	234	503
		134	988	241	429	115	246	361	790
48	Sirsuphal ...	135	132	251	383	78	260	338	721
		188	193	293	486	214	280	494	980
49	Sonowdi ...	30	83	91	174	41	97	188	312
		61	55	74	129	42	78	120	249
50	Pátas ...	316	314	564	878	222	541	763	1,641
		288	362	559	921	292	594	886	1,807
51	Gár ...	54	93	182	275	55	165	220	495
		38	39	82	121	32	74	106	227
52	Bori Badak ...	17	26	35	61	15	36	53	114
		24	34	39	73	21	40	61	134

CATTLE.									Remarks.
Bullocks and Male Buffaloes.		Cows and Calves.	She-Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels, &c.	Sheep and Goats, &c.	Total.	Carts.	Ploughs.	
Kept for agricultural purposes.	Kept for other purposes.								
11	12	13	14	15	16	17	18	19	20
39	...	36	14	4	131	224	...	3	
178	...	126	24	3	203	534	17	16	
71	...	82	2	6	88	249	1	10	
196	...	199	8	14	150	567	6	18	
615	...	562	91	63	664	1,995	20	48	
262	...	157	35	32	270	756	16	21	
245	...	213	40	24	315	837	15	14	
395	...	263	31	25	1,319	2,033	28	15	
267	...	398	47	49	808	1,569	2	23	
572	...	392	172	40	3,125	4,301	63	60	
163	...	150	20	21	218	572	3	15	
210	...	97	11	21	60	399	20	16	
727	...	739	128	106	1,250	2,960	68	30	
606	...	406	45	95	...	1,152	116	30	
274	...	271	13	33	368	979	10	16	
135	...	60	3	10	300	508	12	17	
64	...	55	9	2	100	230	1	9	
73	...	34	3	...	283	393	4	17	

Number.	Names of Villages.	Houses.	INHABITANTS.						
			Males.			Females.			Total of Columns 6 and 9.
			Below 15 years old.	Above 15 years old.	Total.	Below 15 years old.	Married.	Total.	
1	2	3	4	5	6	7	8	9	10
53	Girim ... {	144	170	256	426	107	240	347	773
		120	132	242	374	102	225	327	170
54	Dhond ... {	183	110	397	507	73	347	420	927
		298	147	381	528	98	344	442	970
	Grand Total... {	4,040	4,818	7,793	12,725	3,148	8,789	11,937	24,663
		5,568	6,465	10,418	16,883	5,032	10,640	15,672	32,555

N.B.—The red-ink figures show the

CATTLE.							Carts.	Ploughs.	Remarks.
Bullocks and Male Buffaloes.		Cows and Calves.	She-Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels, &c.	Sheep and Goats, &c.	Total.			
Kept for agricultural purposes.	Kept for other purposes.								
11	12	13	14	15	16	17	18	19	20
399	...	362	27	61	915	1,764	3	21	
205	...	124	6	23	1,000	1,358	21	18	
491	...	360	21	23	1,230	2,130	52	27	
536	...	335	19	126	650	1,666	79	22	
13,684	...	15,676	1,716	1,900	24,148	57,124	410	1,233	
15,557	...	10,770	1,159	1,427	29,405	58,318	1,268	1,485	

numbers according to returns in 1840-41.

W. WADDINGTON, Lieut.-Colonel,
Superintendent, Revenue Survey and Assessment,
Poona and Nasik.

The following comparative Statement exhibits the results of the new and former Survey of 48 villages of Bhimthari Taluka shown in detail under the same heads :—

	GOVERNMENT LAND.				ALIENATED LAND.			Roads, Tanks, &c.	Grand Total.
	Culturable assessed.	Unculturable.	Gairan Kuran.		Total.	Culturable.	Unculturable.	Total.	
According to present Survey.	1,88,793	16,886	{ Gairan 11,885 Kuran 3,146 Kuran 2,867 }		2,20,712	13,835	909	14,834	2,44,623
According to former Survey	1,66,502	28,022			1,97,391	12,623	1,859	14,472	2,11,863
Increase...	22,293	...	12,164		33,321	1,212	...	362	32,760
Decrease...	...	11,136	...		...	...	860	...	...

Note.—The great decrease in unculturable area is due to much that was formerly deducted as "Kharab" having since been brought under cultivation, and the large increase in "Gairan and unassessed" and in "roads, tanks, &c," is owing to the Gairan, and roads, tanks, &c, not having been measured or brought to account in the former Survey.

W. WADDINGTON, Lieut.-Colonel,
Superintendent, Revenue Survey and Assessment.

MEASUREMENT TEST STATEMENT.

Names of Assistants.	No. of Fields tested.	Fields in which the percentage error was within										Above 10 per cent.
		1	2	3	4	5	6	7	8	9	10	
Captain R. Wallace	...											
Lieutenant T. M. Ward	...											
Mr. J. R. Gibson	...											
	745	526	144	39	16	7	8	3	2	1	2	2

W. WADDINGTON, Lieut.-Colonel,
Superintendent, Revenue Survey and Assessment.

CLASSIFICATION TEST STATEMENT.

Names of Assistants.	No. of Fields tested.	Result.									
		Errors within									
		A. P.	A. P.	A. P.	A. P.	A. P.	A. P.	A. P.	A. P.	A. P.	A. P.
		...	0 6	1 0	1 6	2 0	2 6	3 0	3 6	4 0	
Mr. W. M. Fletcher	...										
Mr. J. W. Young	...										
	705	118	223	192	40	25	4	2	1	...	

W. WADDINGTON, Lieut.-Colonel,
Superintendent, Revenue Survey and Assessment.

To

R. MILLS, ESQUIRE,
Collector of Poona.

SIR,

I have the honour to transmit with this letter a report by Lieutenant Nash, proposing rates of assessment for the Kurkumb Petha of the Bhimthari District, and to request the favour of your laying the correspondence before Government with all possible despatch, in order that the new settlement may be introduced at the ensuing Jamábandi, a measure called for as well by the depressed circumstances of the cultivators, as to fulfil a promise made to them by the Assistant Collector in charge, Mr. Mansfield, and repeated upon various occasions by Lieutenant Nash.

2. The latter officer's report is so full and explicit as to call for few observations from me, and I shall, therefore, confine my attention as much as possible to the few points on which we differ in opinion.

3. The taluka of Bhimthari, as you are well aware, is a long and narrow belt of country, lying principally along the left bank of the Bhima River, and stretching from the neighbourhood of Poona to the confines of the Indápur District. It is at present, as described in the 2nd para. of Lieutenant Nash's report, comprised under two divisions, which differ greatly in regard to climate; that of Pimpalgaon, under the Komavisdar, and forming the western portion of the district, enjoying a much more certain and abundant supply of rain than the Eastern Division, under the Mahálkari of Kurkumb. The climate, soils, and productions of the latter are in every respect similar to those of Indápur, and the settlement of it alone forms the subject of the present correspondence.

4. The deplorable state of this portion of the pergunna is strikingly described by Lieutenant Nash, who yet feels himself at a loss to convey an adequate idea of the poverty and desolation which appear to be the prevailing characteristics of every village. You have visited this district, and from your own observation will be able to state that his description is in no degree overcharged. My limited acquaintance with it has impressed me with a belief that no part of the Poona Zillah has suffered so severely from the accumulated horrors of pillage, famine, and disease.

5. Under our management it appears to have recovered little, if at all, from the effect of these calamities; and even now, little

more than a third of the arable land is cultivated, while the net receipts of Government have not in any one of the two last years, as appears from Lieutenant Nash's 16th paragraph, exceeded 16,000 rupees : all this betokens a state of abject poverty ; and with the view of fostering and developing the resources of a country so situated, the demands of Government cannot be too much reduced.

6. In proposing a settlement Lieutenant Nash has, in my opinion, very judiciously adopted the Indápur rates for its basis, "as these have received the sanction of success, and their fairness is no longer matter of conjecture." The climate, soils, productions, and practice of agriculture are exactly alike in both districts, and the only advantage enjoyed by Kurkumb consists in its greater proximity to Poona, which affords it some superior facilities for the disposal of its surplus produce. These, however, have hitherto been so limited as to have caused little or no difference in the prices of corn, which for the last twenty years have averaged much the same in both districts ; a fact at first sight difficult to be accounted for, but of which a correct explanation is, I believe, afforded by Lieutenant Nash in his 11th paragraph where he refers it "to the tortuousness of the channels of traffic, caused by the old transit duties, and the tendency they had to create minor markets in the districts where grain was first carried before being despatched to the place of its eventual consumption."

7. This impediment to the natural course of traffic having now been removed, I see no reason to doubt that the price of grain will average higher in Kurkumb than in Indápur. Mr. Nash calculates, on the supposition of this being regulated by the Poona market alone, that grain would fetch about one-sixth more in the former than in the latter place ; but is of opinion that the real increase would not amount to more than a ninth or tenth, owing to the outlet afforded by inferior and neighbouring markets, such as Bárámati and Phaltan, with respect to which Indápur is equally well situated with Kurkumb.

8. These markets certainly tend to equalize the price of produce in both districts, and probably do so to the extent described ; but Lieutenant Nash is further of opinion, in which I am unable to coincide, that the advantage gained by Indápur upon occasion of a demand created by a scarcity in any of our eastern districts in conjunction with those already alluded to, would equalize prices so far as to make any possible increase of the rates on their account too minute to be worthy of regard. I believe that scarcities rarely, if ever, occur in our eastern districts, in which Indápur itself does not participate ; but, even in such an event, there is every probability that the requisite supply would be obtained from some of the Nizam's districts over the Balaghát, where rain is

usually plentiful and grain cheap; any advantage, however, which Indápur may have in this respect is, I think, more than counter-balanced by the greater proximity of Kurkumb to Poona, which will always secure for its produce a greater effective demand in that market: in other words, a larger proportion of the surplus produce of Kurkumb, than of Indápur, will annually find its way to Poona.

9. Upon a consideration of the small, if any, difference of price between the produce of Indápur and Kurkumb, and the necessity in making some limit to change, Lieutenant Nash, in his 15th paragraph, proposes that the rates of the former district be also made those of the latter. He argues further that there would be an appearance of inconsistency (*vide* the same paragraph) in increasing the rates by any percentage less than the average difference of value of the several varieties of soil used in our system of classification, inasmuch as the difference of rate caused by referring a doubtful soil to one or other of two adjoining classes would affect the rent more than the proposed increase. He, therefore, suggests a rule, "that where a possible increase in the rates will not affect any of them by the average of their differences among themselves, such increase should not take place."

10. I feel myself unable to acquiesce in the force of this reasoning, or to recommend the adoption of the foregoing rule, as it appears to me that the propriety of making a proportional increase of the rates rests upon entirely distinct grounds from any considerations connected with the classification. As the question is somewhat technical, I shall endeavour to illustrate my meaning. For purposes of convenience, and believing greater accuracy to be unattainable, we refer every description of soil to one of nine classes, which, according to the Indápur rates, differ in value among themselves by an average of 33 reas: this, then, may be considered the average allowable error in our system of classification, or the difference of assessment that would be caused by referring a particular soil to one or other of two adjoining classes, and is the amount by which the value of some soil must be affected before any increase can take place according to Lieutenant Nash's rule. To fulfil this condition would require an increase of 11 per cent in the Indápur rates. But the question of an increase or diminution of the rates ought to depend *ceteris paribus* on the average price of grain; and assuming Indápur as a standard, if we ascertain that in a neighbouring district this price differs, and is likely to continue to do so from permanent causes, it would appear desirable, to ensure equality of assessment, to make a corresponding difference in the rates, even if it fall far short of the above-mentioned limit of 11 per cent. Such an increase or decrease, being proportional, could not affect the

relative values of the different classes of soils among themselves, or any way increase or diminish the chances of error inseparable from our system of classification.

11. Without some limit to a change of rates, this, as Lieutenant Nash observes, would be required for every village between Poona and Indápur; but even in this case the objection does not apply to the change itself, but to the difficulty, or rather impossibility, of discovering what it ought to be without incurring more expense and trouble in the inquiry than the object when gained would repay. I think that the most natural, as well as consistent, rule would be to make a change in the rates upon passing from one taluka or one division of a taluka into another, when the average price of produce in the districts in question is ascertained to differ.

12. From the river Bhima, where it bounds Indápur on the east, to the western extremity of Kurkumb, in the direction of Poona, is a distance of 50 miles, and as the price of produce along the whole of this line is chiefly regulated by the latter market, there must be greater difference at the two extremities than would make it desirable to comprehend both under the same rates. Another objection to making the Kurkumb rates the same as those of Indápur, is the more marked inequality of assessment that would be experienced in the border villages of the two divisions of the Bhimthari Taluka on the introduction of increased rates into Pimpalgaon.

13. Taking these objections into consideration, and believing that the price of produce will always average at least one-tenth higher in Kurkumb than in Indápur, I am induced to recommend an increase of 10 per cent upon the rates proposed by Lieutenant Nash. I do so with some hesitation, as being in some degree at variance with his and Mr. Mansfield's opinion; but it appears to me that such a difference would only be just to the ryots of Indápur, while it would secure equal advantages to those of Kurkumb, and form one step in a regular gradation of assessment for the several talukas of the collectorate according to their respective advantages.

14. I defer the consideration of the period of the present settlement until my report upon the completion of the Pimpalgaon Division; but, before closing this letter, would beg to direct your attention to Lieutenant Nash's concluding paragraph, wherein he states his anxiety for an early sanction of the rates, to enable him to complete the tedious calculations of the assessment yet to be made,

so as to be prepared for the introduction of the settlement at the next Jamábandi.

I have the honour, &c.,
(Signed) G. WINGATE,
Superintendent of Revenue Survey.

Camp Wairag, 17th November 1838.

P.S.—Since writing the above I have received a private communication from Lieutenant Nash, mentioning that he has no objection to such an increase of rates as I have proposed, and that he does not conceive Mr. Mansfield will either; under which circumstances I trust the delay of any further reference will be avoided, and that the settlement proposed will in like manner meet with your support.

(Signed) G. WINGATE.

To

GEORGE WINGATE, ESQUIRE,
Superintendent of Revenue Survey,
Bembla.

SIR,

Having every hope of completing its survey and classification in the course of two months, I take this early opportunity of addressing you on the subject of the rates to be introduced in the Kurkumb Petha of the Bhimthari Pergunna, in the hope that their early determination and sanction will permit them to be made the basis of the Jamábandi of the petha for the present year. This measure was promised to the ryots of the district many months ago, and they were thus induced to bring a large quantity of waste land into cultivation. I, therefore, trust that, notwithstanding the more important considerations at present occupying the attention of Government, a speedy decision on this subject will secure the ryots from disappointment, and Mr. Mansfield and myself from the pain of having excited hopes we cannot fulfil.

2. The climate and products of the two divisions of the Bhimthari Pergunna are essentially different. The Pimpalgaon division of this long, narrow district lies in the vicinity of Poona, enjoys in general a considerable fall of rain, produces bájri, and is in the very neighbourhood of the greatest grain mart in the country. The climate and products of the Kurkumb Petha seem in all things to resemble those of Indápur; scanty, uncertain rain is the character of climate; and jowári is the grain principally

cultivated. Such being the case, it is obviously impossible to assess the two divisions fairly by the same rates.

3. I shall address you on some future occasion regarding the rates I propose for the Pimpalgaon division, confining my remarks for the present to the assessment of the Kurkumb Petha.

4. I am at a loss how to convey the idea of poverty and ruin which I have perceived during my few months' residence here. A passing traveller observes little of it, and even a resident, unless he be fond of inquiring into the history of past times, will not understand it in its fullest extent. The plundering march of Holkar's army through this part of the Deccan in the beginning of the present century, and the dreadful famine which was its follower and consequence, are the earliest calamities to which the people refer. The desolation produced by these two events is looked back upon with horror. The country had scarcely time to recover in some measure its former prosperity, when it passed into our hands, and suffered another severe misfortune in the alteration of the price of produce caused by the destruction or dispersion of the Mahratta cavalry.

5. Following our seizure of the country, and connected in the superstitious opinions of the natives with it, came the cholera, a dreadful and active assistant to the other causes of depopulation and ruin. The deaths from this cause in the village where I am now pitched, in the three years following the exile of the Peishwa, were 460. The village may in those days have contained 1,000 inhabitants, though their number is now much less. To the above I may add the two or three minor famines which have occurred within the last twenty years, and especially that of (Fasli) 1234, as fruitful causes of misery and poverty.

6. These are the principal causes of the present deplorable condition of the pergunna. I will now endeavour to describe a few of the most obvious of their effects. The Government arable lands in the pergunna measure 1,91,000 acres; of these 1,06,000, or considerably more than one-half, lie uncultivated, and a portion of this is covered with thick thorny bushes, which it will be difficult to eradicate. The village walls are crumbling and falling, and, within them, for one inhabited house two may be found in the last state of desolate decay; of many the very ruins have disappeared, and vacant yards alone remind one of their former existence.

7. For the last eight years the aggregate nominal rent of the small portion of land under cultivation has been much within seven lakhs of rupees; the balances recorded in this period amount to more than half a lakh, and the remissions to very nearly two.

8. These are facts which admit of no doubt : the testimony of the pergunna records, and the observations of all those who have ever had the curiosity to enter and examine the villages, may be appealed to in their proof. My intercourse with the people has only produced deeper convictions of their misery and poverty ; but as opinions thus formed do not admit of immediate proof, I forbear to press them.

9. If I have succeeded in describing the present state of the pergunna, no one can avoid feeling the anxiety I do myself, that the most prompt and effectual remedies should be applied to its present miserable condition. I am aware that there is much that does not admit of immediate alteration, and that it is only in part that a low and equitable assessment effects the end. But it is one of the means, and the one which is peculiarly our province ; and I trust that, in considering the proposed rates, their ultimate object will not be forgotten.

10. The Indápur rates have received the sanction of success, and their fairness is no longer a matter of conjecture ; that, wherever practicable, they should be made the basis of other settlements, would seem more wise and prudent than building upon fresh foundations. The soil, the climate, the methods of agriculture, all correspond in the Kurkumb Petha with those in Indápur. The price of grain during the last eighteen years seems to have been affected by the same causes, and to have been very nearly the same in amount. The same famines have occurred here and there, and the same seasons of plenty.

11. The Kurkumb Petha is situated on the Poona side of the Indápur Pergunna. But yet, as I before observed, for the last eighteen years the Indápur prices have differed very little from those here. This is a fact somewhat difficult to be accounted for, and can, I think, only be referred to the tortuousness of the channels of traffic, caused by the old transit duties, and the tendency they had to create minor markets in the districts where grain was first carried before being despatched to the place of its eventual consumption.

12. Besides Poona there are many other places in the neighbourhood where much grain is consumed ; some are equally distant from the Indápur Pergunna and the Kurkumb Petha, such as Phaltan ; and with regard to some, Indápur is more favourably situated, for instance Báraмати. These circumstances must tend to lessen the fixed difference in price, which it is to be expected will result, now the transit duties are taken off from the difference in the distances at which Indápur and Kurkumb are situated from the capital.

13. Supposing the price of grain to be regulated by the Poona market alone, I have calculated that it will fetch here about one-sixth more than it will in Indápur. It is difficult to say how much this portion should be lessened for the same reasons I have above noticed, but it would probably reduce the sixth to a ninth, or a tenth.

14. In fixing the Kurkumb rates with reference to those of Indápur, there is still another contingency to be taken into consideration. Every now and then it will occur that the great demand for the grain will be in some other than in the Poona direction. A failure of the crops about Sholápur, Bársi, or any of our more eastern districts will give Indápur the advantage in point of prices. For this reason a still further reduction must be made in the proportion I have above mentioned.

15. This will reduce any possible increase to the rates so much as to make such increase too minute to be regarded, and I, therefore, propose that the Indápur rates be those of the Kurkumb Petha also. To increase the rate on 2nd black by 20 reas, or 10 pies, when at the very time land is classified under the color, there is a doubt whether it should not be entered as 1st black, which is assessed at 60 reas, or 30 pies more highly, or as 3rd black which is assessed at 70 reas, or 35 pies more highly, would surely have an appearance of inconsistency. There must be a limit to changes in the rates, or they would have to be changed for every village on the road from Poona to Indápur. And as we have a known limit of difference in one department of our operations, it would perhaps be not unadvisable to fix the other with reference to it. It might, perhaps, be laid down as a rule that, where a possible increase in rates will not affect any of them by the average of their differences among themselves, such increase should not take place.

16. I have endeavoured, in the foregoing part of this letter, to show how urgently the condition of the people require some change in the assessment of this district, and in doing so I have referred to facts, which will make it obvious to all that the interest of Government also makes such an alteration necessary. I shall now state my reasons for believing that the introduction of the Indápur rates in the Kurkumb Petha will increase and not diminish the Government revenue. After introducing the new assessment in Indápur, but one-seventh of the pergunna was allowed to be unploughed, the rest being cultivated at an average rate of rather more than 5 annas per acre. There is no reason why cultivation should not, in the course of two or three years, extend in the same manner here ; and since the nature of the soil is the very same, the average rate per acre, from the same rates, must be the same

also. The Kurkumb Petha contains 81,861 acres ; 70,000 of these, at 5 annas per acre, will produce a revenue of upwards of 21,000 rupees per annum. For the last two years (the only two for which I have any returns showing the accounts of the petha separately from those of the subha) the Government receipts were in the one 16,000, in the other only 15,000 rupees.

17. Before concluding, I must mention one more fact which has engaged my attention in coming to a decision as to the rates I should propose. In the two years' accounts of the Kurkumb Petha which are forthcoming,* I find that in the average 81,339 acres were cultivated out of 81,461 : this quantity, of course, contained all the best and but little indifferent land. For the same two years, in the Indápur Suba (the new rates had been introduced into the petha, which I, therefore, exclude from the comparison), 72,400 acres were cultivated out of about 1,20,000 : this portion contained all the good lands, but must, of course, have contained a considerable quantity of inferior land to that cultivated at the same time in the Kurkumb Petha, as the relative proportions of the cultivated and waste lands render evident. The Kurkumb land paid on an average 8 annas per acre, the Indápur $5\frac{1}{2}$. Now, taking into consideration that I found much of the good land very fairly assessed in the Indápur Subha by Mr. Giberne's scale, by which a portion (in many instances a half) of the survey assessment was put in "Takub," or suspension of payment, and that at the same time every farthing that was obtainable was exacted from the people here, and considering also the relative proportions of the cultivated and waste lands as above noticed, I think the small difference in the average payment per acre indicates a great similarity in the capabilities of the two districts between which I have made the comparison.

18. I trust my explanation of the grounds on which I propose introducing the Indápur rates in the Kurkumb Petha may prove satisfactory. Mr. Mansfield and myself in concert last year, relying on the tone of the instructions given by Government, and anxious to anticipate the benefits about to be conferred by an immediate impulse to the extension of cultivation, promised the assembled ryots of many of the villages that a reduction of assessment similar to the one that had been made in Indápur, should be made here, and should be carried into effect before the ensuing Jamábandi. These promises I have repeated in every village I have visited, and the increase of cultivation has been considerable.

* The Kurkumb Petha was separated from the Subha 1245 Fasli ; the accounts before that time were not kept separate.

I trust that an early sanction of the rates will enable me to complete the tedious calculations of the assessment which have yet to be made, so as to enable us to carry our promises into effect.

I have the honour, &c.,

(Signed) A. NASH,

Assistant Superintendent Revenue Survey.

Camp Kurkumb, 2nd November 1838.

No. 3338 OF 1838.

To

THE REVENUE COMMISSIONER.

SIR,

I have the honour to hand up an original letter, No. 166, dated 17th instant, from Lieutenant Wingate, Superintendent of the Revenue Survey in the Deccan, and of its accompaniment from Lieutenant Nash, respecting the assessment of the Kurkumb division of the Bhimthari Taluka.

I concur with the opinion expressed in the 2nd paragraph of Lieutenant Wingate's report, respecting the soil and climate of the Kurkumb division resembling the district of Indápur. I have been frequently in the taluka, and am sensible of the truth and justness of the general observations made by Lieutenant Nash, of the misery and wretchedness which is apparent in almost every village which I have visited in the division.

It is not necessary that I should follow Lieutenants Wingate and Nash through all the arguments they have used in favour of the rates they have respectively proposed. I have always considered the rates established in Indápur very low, and, concurring generally in the observations made and the arguments brought forward by Lieutenant Wingate, I would recommend the adoption of his suggestion, that there should be an increase of 10 per cent on the rates proposed by Lieutenant Nash, who himself also concurs in Lieutenant Wingate's opinion.

May I request to be favoured with the early decision of Government.

I have the honour to be,

Sir,

Your most obedient Servant,

(Signed) RICHARD MILLS,

Collector.

Poona, 28th November 1838.

No. 4619 of 1838.

T. D. REVENUE.

To

J. VIBART, Esq.,
Revenue Commissioner.

SIR,

I am directed to acknowledge the receipt of your letter No. 2677, dated the 29th ultimo, with reports from the Superintendent Revenue Survey in the Deccan, and Lieutenant Nash, on the proposed assessment of the Kurkumb division of the Bhimthari Taluka.

2. In reply, I am directed by the Honourable the Governor in Council to observe that the only grounds apparent for making any distinction between the rates of Indápur and those of the Kurkumb division, are the manner in which the price of produce is likely to be affected by the comparative position of these two tracts of country in reference to a market. In other respects, in the nature of the soil, the uncertainty of the monsoon, and the poverty of the ryots, no difference is discernible; and it is admitted that hitherto, whatever may have been the cause, the prices of grain have been the same in both.

3. Lieutenant Wingate argues that the proximity of Kurkumb to Poona will, now that all restrictions in the free transit of grain are removed, give that division an advantage over Indápur; and on this he founds his reasons for recommending that the rates be raised 10 per cent above those assessed on lands of similar fertility in the latter taluka. Another argument seems to be, that, as the rates of the western or Pimpalgaon division of Bhimthari must be increased above those of Indápur, this increase would be too abrupt were Indápur and Kurkumb assessed alike; Kurkumb he would have as a step between the low rates of Indápur and higher rates of Pimpalgaon.

4. From the postscript to Lieutenant Wingate's letter of the 17th ultimo, the Governor in Council observes that Lieutenant Nash, though he first proposed the introduction of the Indápur rates, does not object to the increase suggested by Lieutenant Wingate. This circumstance is not adverted to by you, though the Collector alludes to it, and supports the proposition for increase.

5. It would have been satisfactory to Government to know the difference between the expense of transport from Indápur and from Kurkumb to Poona both before and since the abolition of transit duties, and it might, perhaps, explain the admitted equality

of prices. As, however, the locality of the district forms the basis of the proposition for increase, the Governor in Council concludes that point has been considered.

6. Under all the circumstances the Honourable the Governor in Council has determined in acceding to Lieutenant Wingate's recommendation. It must be remembered that all our proceedings in revising the assessment in the Deccan are but experimental; and that, while it will be easy to reduce rates if found on trial to be too high, it is a difficult and always an unpopular measure to increase them if found to secure to Government less than its fair dues from the land; such a proceeding would naturally lead to discontent, and a want of confidence in the permanency of the measures of Government.

I have, &c.,

(Signed) L. R. REID,
Acting Chief Secretary.

Bombay Castle, 24th December 1838.

To

GEORGE WINGATE, Esq.,
Superintendent of the Revenue Survey.

SIR,

In proposing rates of assessment for the Pimpalgaon division of the Bhimthari Pergunna, and requesting that they may be forwarded with a recommendation for the early sanction of Government, I must make use of the same arguments for a prompt decision on the subject as were adduced last year in addressing you on the subject of the Kurkumb rates.

The ryots in the district, on the understanding that the new rates would be introduced at the ensuing Jamābandi, have retained lands under cultivation which they would otherwise have abandoned, and have also brought large quantities of waste land under the plough.

The postponement of the promised relief would retard the progress of the reviving cultivation of a district in which upwards of one-half of the land was out of cultivation when the survey operations were commenced last year, and I should find myself in the painful condition of having excited hopes that are not fulfilled.

2. In my letter of the 3rd November 1838 I stated that "the climate and products of the two divisions of the Bhimthari Pergunna are essentially different; that the Pimpalgaon division of this long, narrow district lies in the vicinity of Poona, enjoys in

general a considerable fall of rain, produces bájri, and is in the very neighbourhood of the greatest grain mart in the country ;” whilst the climate and products of the Kurkumb Petha seem in all things to resemble those of Indápur—scanty, uncertain rains being the character of the climate, and jowári the grain principally cultivated ; and in accordance with this difference in climate and products it was proposed to consider in separate reports the rates which should be imposed in the two divisions, Pimpalgaon and Kurkumb.

3. In the same letter, rates were proposed for the Kurkumb Petha, which were recommended to Government with some modifications by yourself and the Revenue Commissioner, and met with their sanction. Of their effect in giving satisfaction and increasing cultivation I shall report on the completion of the survey and assessment of the district. At present I shall confine myself to completing the duty of proposing rates for the pergunna by recommending such as seem to me equitable for its remaining or Pimpalgaon Division.

4. With regard to the necessity of reduction in the assessment, I need only refer to my before quoted report of the 2nd November 1838. What is stated there of the Kurkumb, is equally true of the Pimpalgaon division of the pergunna. The plundering of Holkar’s army, the famine which ensued, the alteration in the value of money and the ravages of cholera, have all combined for the injury of the district. Their effects are visible in the falling out of cultivation of more than one-half the pergunna, in the ruin of the villages, in the accumulation of balances, and in the constant necessity for remissions. I need only repeat what I wrote last year ; for it was equally true of the pergunna in all its parts. In the report above mentioned fuller information will be found on the points I have here recapitulated.

5. In the Kurkumb Petha, where the climate was the same as that of Indápur, the grain cultivated the same, it was merely necessary to compare the prices in the two districts of the grain common to both, and to increase the assessment in proportion ; under the same circumstances the same system, I believe, has been followed in Mohol and Mádhá. It has now to be considered what rates are to be imposed in a district differing from Indápur in climate and products, an inquiry which is involved in some little obscurity.

6. It may be necessary to state that in this part of the Bhimthari District, and hence westward, the rains in the early part of the monsoon and during the four monsoon months are more plentiful, certain, and regular than those in Kurkumb, Indápur,

and thence eastward towards the Báleglát ; but that, as if to counterbalance these advantages, the districts towards Poona share but slightly and uncertainly in an after rain, which generally falls in October and November in Indápur and its neighbouring districts, and which coming from the eastward appears to be connected with the Madras monsoon. This difference in climate produces a difference in the nature of the cultivation. The early rains favour the cultivation of bájri, while the latter rains are favourable for jowári ; and it often happens that, after witnessing the harvest in the neighbourhood of Poona, a traveller finds the young green crops just covering the ground in the direction of Indápur.

7. The cultivation of bájri requires more ploughing and weeding than that of jowári, and involves the expense of manure, which is almost unknown with its rival grain. It depends for its perfection less on the soil and more on the rain than jowári, and it always produces a lesser crop. And whenever the climate admits of the cultivation of both, bájri is the rejected grain. To make up for these disadvantages, and, as I believe, on their very account, it bears a higher price in the market ; and though, as far as I can learn, not a favourite with the working-classes, in the districts all the better classes, and especially the inhabitants of Poona, show a preference for bájri.

8. The preference undoubtedly enables bájri to hold its place in the market against the cheaper grain jowári ; but that it enables it to bear a price unwarranted by the comparative expenses of its production, can scarcely be asserted in the face of the wilderness round Poona which such an enhanced price would soon bring under cultivation ; on the average of twenty years bájri has been 20 per cent dearer in the town of Yewat than jowári ; at the present moment it is 17 per cent dearer in Poona ; and for the last eight years it has been 17 per cent dearer in Indápur.

9. The town of Yewat is the only considerable place of traffic belonging to the Pimpalgaon District ; strictly speaking it is somewhat further from Poona than the central point of the pergunna ; however, as the difference is trifling, it will be considered as the sample town for the district.

10. From returns obtained from the Kumávisdár of Indápur the Mahálkari of Kurkumb, the Foujdár of Poona, and a trader in the town of Yewat, the annexed tables, Nos. 1 and 2, have been constructed. They show in Poona seers the quantities of jowári and bájri selling at each of those four towns for one rupee during a part of February and the whole of March last. At that time the demand for coin in Bombay caused by the " Kattywar Famine " had produced a current in the exportation of grain which

flowed towards Panwel from places as distant as Bársi. From the same sources also Tables 3 and 4 have been constructed ; they are similar to the preceding ones, with the exception of being for the month of September last. Table No. 5 is inserted to show the comparative prices of bájri and jowári at Indápur and Yewat for the seven years ending with 1836-37.

11. From these tables three comparisons may be made :—

1st.—The price of bájri in Indápur with the price of bájri in Yewat.

2nd.—The price of jowári in Indápur with the price of jowári in Yewat.

3rd.—The price of jowári in Indápur with the price of bájri in Yewat.

On either of these three comparisons I believe some idea might be formed of the amount of assessment which would be equitable for the Pimpalgaon division.

12. The adoption of the first would be attended with considerable difficulties ; Indápur being distant from any large market a valuable product possesses a double advantage there. It is not only more valuable in itself, but its price also is less enhanced by transport than that of a less valuable commodity ; and it can, therefore, be carried to a more distant market, and can enter into competition with the products of more distant places. These advantages encourage the growth of bájri, and it is difficult to say to what extent they counterbalance the disadvantages of climate and soil. The climate of Indápur is unfavourable to bájri to a degree which requires all these counterbalancing advantages ; and were rates to be fixed on the comparative prices of bájri, it would be necessary to estimate the disadvantages of the Indápur climate as compared with the advantages of this—a comparison not easy to be made, and involving this process of calculation in difficulties which do not appear to attend on the other two modes.

12. The second comparison gives the following result :—

1st.—During February and March last, when so much grain was being taken to Bombay, the price of jowári was 32 per cent higher at Yewat than at Indápur.

2nd.—During September last it was 45 per cent higher.

3rd.—During the seven years preceding 1836-37, on the average, it was 27 per cent higher.

Now, on the supposition that the increased price of bájri is adjusted to its lesser productiveness and the greater expenses of

its cultivation, it does not appear to me that there would be much error in looking on these percentages as good guides for an equitable increase to the rates.

14. The third comparison gives the following results :—

1st.—During February and March last, when so much grain was being carried to Bombay, the price of bájri in Yewat was 52 per cent higher than the price of jowári in Indápur.

2nd.—In September last it was 58 per cent higher.

3rd.—On the average of the seven years ending with 1836-37 it was 44 per cent higher.

Deducting from the above 18 per cent in para. 8, or about the value of the lesser productiveness of bájri, the three percentages become :—

1st.....	34 per cent.
2nd.....	40 per cent.
3rd	26 per cent.

15. Little dependence can be placed on the percentage marked the second in the two preceding paragraphs. They are deduced from returns for one month only, and that also a month in which there is little or no traffic. For my own part I incline to take the average of seven years as my guide, and to consider 26 or 27 per cent, with a slight increase on account of the greater certainty of rain, as the maximum which can in fairness be added to the Indápur scale of taxation in applying it to the Pimpalgaon District.

16. The greater certainty of the rain, however, joined perhaps to some property of the bájri plant, causes the soils in this district to approximate to each other in value, as compared with those of Indápur. There certainly is not the same difference in appearance between crops of bájri in bad and good soils as there is in those of jowári; and I am told that there is not the same difference in value: 1st Barad in Indápur is assessed at exactly one-third of 1st Black. On the average of twenty-one villages here, it appears to be assessed at the present moment in the proportion of 12 to 26, or at a little less than one-half. Yet, generally speaking, the better land in the districts is lying waste, while the worse is in cultivation. This is to be attributed in some measure to the poverty of the people, good land requiring greater capital to work it than bad; but it would hardly be so general as it is if taxation were not in fault. It is, of course, undesirable that so unnatural a state of things should exist, and it would almost be better to err on the

other side, and assess the better soils at a lighter proportional rate than the worse. It, therefore, becomes necessary to recommend rates differing in their proportions among themselves from those of Indápur.

17. It would not be difficult to prove that, whatever may have been the after-process of calculation adopted, the fixing of the date on which to found an assessment has always depended on the judgment and knowledge of individuals: and it would be difficult to disprove the position, that the cultivators in this country, and any set of kárkuns that can be selected, are more likely to be correct in the single estimate of what a field can pay, than in the multitudinous estimates of how many acres of each kind of soil can be ploughed in any given time; what expense there will be in weeding each kind of soil; what crops are produced on each kind of soil; and all the other various facts which it has been attempted to unite by calculation so as to arrive at the required result of one equitable assessment. In England even, where many farmers keep accounts, and where the observations of many past years might be brought to the calculation, it is never attempted to fix the rent by calculations so entangled; and in Ireland, in the valuation of estates accompanying the survey of town lands, the opinion of a committee is the only test proposed. This system, too, of estimating at once the rent of each field, which is common over the whole globe, has produced in Indápur a set of rates which experience has justified, and it is on the same system that the modifications must rest which I shall propose in the proportions of the Indápur rates.

18. The Indápur rates and those I have now the honour to propose are as follows:—

Indápur Rates.

1st Black.	2nd do.	3rd do.	1st Red.	2nd do.	3rd do.	1st	2nd	3rd
300	240	175	200	130	90	100	60	35

Proposed Pimpalgaon Rates.

360	290	220	250	175	140	160	100	60
-----	-----	-----	-----	-----	-----	-----	-----	----

In the aggregate these rates are 32 per cent higher than those of Indápur. But I think I can show that they will not in reality increase the assessment of the districts, as compared with that of Indápur, to this extent; an example, perhaps, will render the matter clearer than anything I could write. Let a pergunna be supposed to be divided into two unequal portions: one representing

its good and middling, and the other its inferior land, and let it be assessed as below :—

20,000 acres, 1st portion @ 1 Re., or 400 Reas per acre.	20,000
10,000 „ 2nd do. @ $\frac{1}{2}$ Re., or 100 do. do...	2,500
Total Rupees	22,500

Now let the assessment on the good be increased by 25 per cent; that on the bad by 100; the assessment will then stand :—

20,000 acres @ $1\frac{1}{4}$ Rupee, or 500 Reas	25,000
10,000 „ @ $\frac{1}{2}$ Rupee, or 200 „	5,000

Total Assessment...Rs. 30,000

The aggregate of the rates (500 reas) has been here increased by 40 per cent, whilst the assessment of 22,500 rupees has been increased by 33 per cent only; so it is also in the present case. I propose increasing the assessment on the greater part of the land; that is, on all the land contained under the blacks and reds, by a less percentage than that on the browns; and the consequence is, that the percentage of increase on the aggregate rates is greater than there will be in the assessment itself.

19. I shall conclude my letter by an endeavour to show what influence these proposed rates may be expected to have on the assessment and cultivation of the district, and on the revenue Government derives from it.

Indápur contains 220,000 acres of land; its old assessment 2,03,000 rupees; and the Government revenue for many years had been on the average only 32,000 rupees. The average of the rates imposed by Mr. Goldsmid was 5 annas and 11 pies per acre: this reduced the assessment to 84,000 rupees; while an extension of cultivation, consequent on the reduction of assessment, increased the revenue to about 5,000* rupees, only about 1-7th of the land remaining out of cultivation.

In the Kurkumb Petha there are 98,764 acres of land; the old assessment on them was 70,549 rupees; the new rates averaged 6 annas 6 pies per acre, and produced an assessment of 37,004 rupees.

In the Pimpalgaon division there are 123,000 acres; the new rates I have proposed average 7 annas 10 pies per acre; calculating on the precedent of Indápur and Kurkumb, the assessment may be expected to vary from 57,000 to 63,000 rupees. Its old assessment is 1,16,000 rupees; the Government receipts for the two years before the revision of the survey commenced were 33,000* and 29,000* rupees; and for many previous years—for

* In speaking of Government revenue, all that is paid to Hakdars, &c., is deducted.

which, owing to the accounts not having been kept separately for Pimpalgaon and Kurkumb, I am unable to give the exact amount—they could not have been more. If the reduction of assessment causes the same extent of cultivation as has taken place in Indápur, there will be an increase in the cultivation of 47,000 acres of land, and in the Government receipts of, at least, 10,000 rupees.

I have the honour, &c.,

(Signed) A. NASH,

Assistant Superintendent, Revenue Survey.

Pargaon, 30th November 1839.

No. 1.

Jowári.

		Indápur.	Kurkumb.	Yewat.	Poona.
		12 koss.	11 koss.	14 koss.	
18th February 1839.	} Seers. Poona	46	37	30	21
25th do. ...		46	36	30	23 $\frac{3}{4}$
4th March 1839...		46	34	32	23 $\frac{1}{2}$
11th do. ...		48	36	32	25
18th do. ...		46	37	32	25
25th do. ...		46	36	32	26
Average...		46 $\frac{1}{3}$	36	31 $\frac{1}{3}$	24

No. 2.

Bájri.

	Indápur.	Kurkumb.	Yewat.	Poona.
18th February 1839.....	31	25	...	19
25th do.	31	24	...	17 $\frac{1}{2}$
4th March 1839.	31	24	22	17 $\frac{2}{5}$
11th do.	31	24	22	18 $\frac{1}{3}$
18th do.	31	24	22	18 $\frac{2}{5}$
25th do.	31	25	22	19
Average...	31	24 $\frac{1}{3}$	22	18 $\frac{2}{3}$

No. 3.

Jowári.

	Indápur.	Kurkumb.	Yewat.	Poona.
2nd September 1839.....	64	...	$36\frac{3}{4}$	29
9th do.	68	48	$36\frac{3}{4}$	29
16th do.	73	49	$36\frac{3}{4}$	29
23rd do.	68	48	$36\frac{3}{4}$	29
	—	—	—	—
Average...68	$48\frac{1}{2}$	$36\frac{3}{4}$	29	

No. 4.

Bájri.

	Indápur.	Kurkumb.	Yewat.	Poona.
2nd September 1839.....	$34\frac{2}{7}$	30	28	25
9th do.	$34\frac{2}{7}$	30	28	25
16th do.	$45\frac{2}{7}$	30	28	25
23rd do.	$36\frac{2}{5}$	30	28	25
	—	—	—	—
Average...37 $\frac{5}{7}$	30	28	25	

No. 5.

	INDA'PUR.		YEWAT.	
Years.	Bájri.	Jowári.	Bájri.	Jowári.
1830-31.....	$38\frac{1}{2}$	40	33	40
1831-32.....	35	60	14	22
1832-33.....	36	25	$28\frac{1}{2}$	36
1833-34.....	34	46	36	50
1834-35.....	44	48	27	33
1835-36.....	34	38	29	42
1836-37.....	49	66	39	46
	—	—	—	—
	$270\frac{1}{2}$	321	$206\frac{1}{2}$	269
Difference in mea- } sure..... }	38	46	—	—
Poona Seers	$308\frac{1}{2}$	367	$206\frac{1}{2}$	269
Average	44	52	29	38

No. 185 of 1839.

To

P. STEWART, Esq.,
Acting Collector, Poona.

SIR,

I have the honour to lay before you the accompanying Report by Lieutenant Nash, proposing rates of assessment for the Pimpalgaon division of the Bhimthari District, in your collectorate. The assessment of the other or Kurkumb division of this taluka has been already fixed, with the sanction of Government, at an increase of 10 per cent on the Indápur rates.

2. After stating his urgent desire for an early settlement of the present subject, to enable him to introduce the new assessment in this Jamábandi, and thereby prevent disappointment to the ryots, Lieutenant Nash goes on to describe the particulars in which the district of Pimpalgaon differs from Indápur, and the others already settled, upon which he founds his arguments in support of the new rates.

3. These differences will be found detailed in the 2nd and following paras. of the accompanying report. It will suffice to mention here that, owing to the more frequent and copious falls of rain in the Pimpalgaon division during the monsoon, the "Kharif" or early crops engage there the chief attention of the husbandman; while in Kurkumb, Indápur, and the other settled districts to the eastward, an entirely different cultivation prevails, and the "Rabi," or cold-weather crops, form the bulk of the harvest. In the one instance "bájri" is the staple product of the country, in the other "jowári."

4. All the settlements yet proposed have been based upon that of Indápur, and, as all have proved eminently successful, Lieutenant Nash has also in the present case followed precedent, and confined himself to a determination of the rates proper for Pimpalgaon considered with reference to those already fixed in the case of Indápur. The propriety of the course will at once be admitted, while the investigation thus narrowed becomes comparatively simple, and will, I think, admit of being brought without difficulty to a satisfactory conclusion.

5. In the districts of Indápur and Pimpalgaon the varieties of soil, the implements of husbandry and methods of using them, the condition of the cultivating classes, the food and raiment of the labourer, the amount of his remuneration, and, consequently, the expenses of cultivation, are all much the same: all of these circum-

stances, then, being common to both districts, may safely and properly be left out of sight in determining the amount of the new rates, and any modifications which the latter may present should be solely dependent upon considerations in which the districts differ, or which do not equally affect both. The whole or, at least, the only important of these differences are comprised under the three following heads :—

- 1.—Owing to the moister climate of Pimpalgaon the cultivation there is chiefly “bájri”; in Indápur it is “jowári.”
- 2.—Owing to the proximity of Pimpalgaon to Poona the prices of agricultural produce average considerably higher there than in Indápur.
- 3.—The fertility of the inferior classes of soils, compared with that of the superior, is greater in Pimpalgaon than Indápur, owing to the more abundant monsoon in the former district.

6. With regard to the bájri and jowári cultivation, Lieutenant Nash shows very clearly and convincingly that the average prices of these grains at any one place must be regulated by their respective degrees of productiveness; that is to say, that the higher price obtained for bájri does not do more than compensate its cultivator for its lesser productiveness. No proposition, perhaps, is better established than that the average price of all commodities, when there is competition among their producers, must depend on the expense of production, however liable to temporary fluctuations from changes in the relation of the supply to the demand. In the case of monopolies alone can price be upheld to an extent unwarranted by the expense of the production; but in all cases where competition is free, and a supply equal to the demand capable of being produced, average prices cannot exceed what will afford the producer the fair and usual rate of profit upon this capital; and as nothing can be more free than competition among the cultivators of this country, while the quantity of waste land prohibits the supposition of there being any limit to supply, we may safely assume that the price of “bájri” is just so much in excess of that of “jowári” as is requisite to secure to the cultivators of both grains an equal profit—such, at least, would be the case under a properly regulated assessment, which it is our present object to impose.

7. In order, then, to make use of a comparison of the prices of “bájri” in Pimpalgaon with those of “jowári” in Indápur, it is necessary to ascertain how much of the difference is due to unequal productiveness, and how much to unequal advantages with

regard to markets. The former will evidently be represented by the average difference of price of two grains at Pimpalgaon, which Lieutenant Nash has shown in his report and appended tables to be about 18 per cent. Deducting, then, this 18 per cent from the average price of bájri at Pimpalgaon, we obtain from the remainder, compared with the price of jowári at Indápur, a correct idea of the respective advantages of the two districts in regard to markets.

8. The advantage here alluded to is in favour of the Pimpalgaon District, and its amount is estimated by Lieutenant Nash in his 15th para. at 26 or 27 per cent, which cannot be wide of the truth, although I am inclined to think it a little too high. The difference of price last year was as much as 32 per cent, but this was occasioned by an unusual demand for grain at Poona and Bombay, and a great scarcity of forage having raised the cost of carriage to an extravagant height, while the 27 per cent, above noticed, is deduced from an average of years when the transit duties were in operation ; but the subsequent abolition of these imposts must have tended to equalize prices over the country and improvements in the means of conveyance, as by the substitution of wheeled carriages for pack bullocks, which is rapidly being brought about, will have a similar effect, and these considerations make me of opinion that the future prices of Pimpalgaon will not be found to average more than 20 to 23 per cent above those of Indápur. Pimpalgaon, however, possesses considerable advantages over Indápur, in the greater facilities for disposing of its bulky produces, such as straw, &c., afforded by its proximity to Poona, and also in the better opportunities enjoyed by its population of obtaining employment in seasons of scarcity, by resorting to the Presidency, or in engaging themselves and cattle in the conveyance of merchandize along the great roads in the vicinity. Upon the whole, then, I think we may safely assume that the position of Pimpalgaon will give its cultivators an advantage over those of Indápur equal to a difference of 25 per cent in the price of their produce.

9. There yet remains the third source of disparity between the two districts to be considered. I allude to the inferior classes of soil having a greater fertility with reference to the superior, or approaching the latter more nearly in value in Pimpalgaon than in Indápur, owing to the greater quantity of rain falling in the former district. This circumstance is described by Lieutenant Nash in his 16th para., and in his 18th will be found a scale of the rates he proposes for Pimpalgaon contrasted with those of Indápur, and which he believes to represent, as nearly as possible, the difference in degrees of fertility just described. In the correctness of this

scale I have the fullest confidence, knowing the excellent opportunities Lieutenant Nash has had for forming judgment on the subject and the attention he has devoted to its investigation.

10. But while placing every reliance on its accuracy, as exhibiting the relative values of the several classes of soils in Pimpalgaon, I am yet of opinion that Lieutenant Nash has been led to adopt a lower absolute amount for his new rates than is fairly deducible from the positions he has himself established.

11. I understand from the whole tenor of his remarks on the climate of Pimpalgaon, that its effect is to increase the fertility of the inferior kinds of soil compared with those of Indápur; but they nowhere lead me to infer that the same cause occasions any diminution of fertility in the superior soils, or that what is gained in the former case is compensated by a loss in the latter. The rates, however, given in the 18th para. of the accompanying report cannot, it appears to me, be considered absolutely correct, except upon such a supposition. For it will be observed that while Lieutenant Nash has stated the average prices of Pimpalgaon to be 27 per cent higher than those of Indápur, he has increased the rates on 1st and 2nd black soils by 20 per cent only. But if these soils in Pimpalgaon are of equal fertility with others of the same denomination in Indápur, it is evident that they can bear the full increase of assessment due to the better prices of the former district. The increase to be placed on particular soils on account of their enhanced fertility in Pimpalgaon is, it appears to me, a consideration quite distinct from the uniform increase of assessment to be imposed on all descriptions of soil on account of better prices.

12. To modify the Indápur rates for the district of Pimpalgaon, it would be necessary, in my opinion, to increase them in the first instance by the percentage due to difference of price, and then to make a further addition to the rates of particular soils for that due to difference of fertility; and to fulfil these conditions, on the supposition of prices averaging 25 per cent higher in Pimpalgaon—which, in a previous para., I have given my reasons for believing to be very near the truth—the rates proposed by Lieutenant Nash would require to be increased between 4 and 5 per cent, and would be as follows, on discarding fractions under 5 reas:—

1st Black.	2nd Do.	3rd Do.	1st Red.	2nd Do.	3rd Do.	1st Brown.	2nd Do.	3rd Do.
Reas 375.	300.	230.	260.	180.	145.	165.	100.	60.

If the foregoing observations are just, the slight degree in which these rates exceed those proposed by Lieutenant Nash is required to secure, as far as ascertainable, an equality of advantages to the cultivators of Indápur and Pimpalgaon, and with this view I beg to recommend them for adoption.

13. Lieutenant Nash, in the concluding para. of his report, considers the effect of the new rates of assessment on the Government revenue, in which he anticipates they will shortly cause an increase of not less than ten thousand rupees per annum; while our experience of the districts already settled gives us assurance of their exerting a yet more beneficial influence on the condition of the cultivator.

14. Following the example of Lieutenant Nash I have in this letter confined myself to the question of the rates exclusively, that nothing may intervene to prevent their early sanction, and because my opinions upon other important points connected with the assessment are already before Government, to which I think it preferable to await a reply before proposing the adoption of the measures they embrace in the case of the Bhimthari District.

15. It will be observed that nothing is mentioned by Lieutenant Nash of Bagayet assessment, the levy of which has been suspended in the Bhimthari District for several years past. The quantity of watered land being very limited in this taluka, it is most desirable to afford every encouragement to the sinking of wells, while the amount of extra taxation capable of being imposed on those now in existence would be a mere trifle, and its levy can only be recommended with the view of ensuring uniformity of system throughout the collectorate. I shall be happy, however, to be favoured with the wishes of Government upon this point, requesting only that, if made the subject of reference, it may not be allowed to delay the consideration of the present Jerayet rates, which are quite distinct, and will require sanction at an early date to admit of being introduced at the ensuing Jamábandi settlement.

I have the honour, &c.,

(Signed) G. WINGATE,

Superintendent of Revenue Survey.

Camp at Kárá, 11th December 1839.

No. 2378 of 1839.

To

THE SECRETARY TO GOVERNMENT,

Bombay.

SIR,

I have the honour to forward an original letter from Lieutenant Wingate, handing up the report of Lieutenant Nash, proposing rates for the assessment of the Pimpalgaon division of the Bhimthari Pergunna.

2. I beg to recommend the adoption of the rates proposed by Lieutenant Wingate, in the 12th para. of his letter, in preference to those proposed by Lieutenant Nash, for the reasons stated by the former.

3. Should Government be pleased to sanction the adoption of the rates proposed by Lieutenant Wingate, I beg respectfully to request that it may be communicated to me at the earliest possible period, to enable the revenue settlement of the present year to be made accordingly, under the expectation of which Lieutenant Nash states many ryots have retained lands they would otherwise have thrown up, while others have been induced to bring waste land into cultivation.

I have, &c.,

(Signed) P. STEWART,
Acting Collector.

*Circuit Kutcherry, Camp at Lohogaon,
27th December 1839.*

No. 130 of 1840.

T. D. REVENUE.

To

P. STEWART, Esq.,
Acting Collector of Poona.

SIR,

I am directed to acknowledge the receipt of your letter No. 2378, dated the 27th ultimo, handing up one from Lieutenant Wingate, Superintendent of the Revenue Survey, together with a report from Lieutenant Nash, regarding the rates of assessment to be fixed for the Pimpalgaon division of the Bhimthari Perguna; and to inform you that the Honourable the Governor in Council concurs in those suggested by Lieutenant Wingate and the Revenue Commissioner for that division, and considers the reasons assigned by the former to be satisfactory.

I have the honour, &c.,

(Signed) L. R. REID,
Chief Secretary.

Bombay Castle, 10th January 1840.

No. 1636 of 1871.

Camp Hyderabad, 28th November 1871.

The accompanying correspondence relates to the proposals submitted by the Superintendent of the Poona and Násik Survey for the re-assessment of the part of the present Bhimthari Taluka, which at the time of the first settlement was included under what were then known as the Kurkumb and Pimpalgaon divisions of the district. A separate report on the rates of each of these divisions was submitted by the former Survey Officers—Lieutenants Wingate and Nash—copies of which, together with the other correspondence on the subject, will be found appended to the present report. These papers are both interesting and valuable also for our present purpose, as furnishing an account of the state of the district at the period referred to.

2. The Superintendent, Lieutenant-Colonel Waddington, seems to think (para. 13) that but little use can be made of them, because they do not refer entirely to the villages to which his proposals do. I cannot, however, agree with him in this; on the contrary, I consider that the information recorded as to the condition of the people and general state of the district may be taken to be applicable alike to *his* villages as well as to the whole to which the former reports refer.

3. The district is represented to have been in a deplorable state at the time the first settlement operations were carried out. Lieutenant Nash represents the poverty and desolation of the country to be chiefly attributable to "the plundering march of Holkar's army through this part of the Deccan in the beginning of the present century," combined with the dreadful famine, which was the natural consequence of the pillage and ruin effected by the marauding troops.

4. The country was still suffering from the effects of these calamities when it passed into our hands. Our rule was unfortunately inaugurated by a dreadful outbreak of cholera, which is reported to have carried off 460 people in one village out of a population of about 1,000 inhabitants; and following upon this, the interval preceding the introduction of the settlement was marked with periodical famines, which by their effects materially augmented the already depressed condition of the district.

5. These, Lieutenant Nash proceeds to observe, "are the principal causes of the present deplorable condition of the pergunna. I will now endeavour to describe a few of the most obvious of their effects. The Government arable lands in the per-

"gunna measure 1,91,000 acres ; of these 1,06,000, or considerably more than one-half, lie uncultivated, and a portion of this is covered with thick thorny bushes, which it will be difficult to eradicate. The village walls are crumbling and falling, and within them for one inhabited house two may be found in the last state of desolate decay. Of many the very ruins have disappeared, and vacant yards alone remind one of their former existence."

6. The Collector of the day and Lieutenant Wingate both bear testimony to the correctness of Lieutenant Nash's account of the distressed state of the country. Misery and wretchedness are apparent, the Collector remarks, in almost every village which he had visited in the division, and Lieutenant Wingate states it to be his opinion, "that no part of the Poona Zillah has suffered so severely from the accumulated horrors of pillage, famine, and disease."

7. This state of things, as shown by the Superintendent's report, is entirely changed now : there are no waste tracts overgrown with low jungle, no ruined and deserted villages, and no longer misery and wretchedness amongst the cultivating classes, the great majority of whom may be said to be comfortably off. In short, it would be impossible for any one now visiting the district to realize the fact of its having, thirty years since, been in the deplorable state it is represented to be in the former Survey Officers' reports.

8. This improvement may be ascribed to several causes. To the establishment of a better system of revenue management leading to the investment of capital in land ; to improved communications by the construction of roads, and, finally, of the railway ; to a considerable rise in the value of all agricultural produce, and to a light assessment, the latter having perhaps been the most active agent in effecting the renovation of the district.

9. According to the information given in the 18th and 19th paras. of the report, the annual revenue of the 48 villages, calculated on an average of the ten years preceding the introduction of the settlement, amounted to Rs. 26,661. Remissions averaged yearly Rs. 13,567, whilst the outstanding balances for the period of six years are set down at above a lakh of rupees.

10. During the first decade of the lease the collections amounted on the average to Rs. 43,407, in the second they rose to Rs. 57,850, and in the third—notwithstanding a remission of Rs. 20,728 given in 1866-67—to Rs. 72,588. Comparing the results of the several periods referred to above, we find that the average collections of the last decade were :—

An increase of 25 per cent on those of the second decade.

Ditto	67	ditto	first do.
Ditto	172	ditto	decade

preceding the introduction of the settlement. These results fully prove the financial success of the settlement, and we have next to consider its effect on the condition of the district and general resources of the agricultural classes,—in other words, to consider what increase may be made to the assessment in consideration of the improvements in these respects which have been effected during the interval of the lease.

11. Referring to the report for information on these heads we find it set forth in the statement given in para. 6, that the

Population has increased at the rate of $39\frac{1}{2}$ per cent.

Agricultural stock at the rate of ... 19 do.

Cattle of other descriptions... 5 $\frac{3}{4}$ do.

Ploughs ... 22 $\frac{1}{4}$ do.

Carts ... 270 do.

In regard to other material improvements, we notice that 141 new wells have been constructed and 59 old ones put into working order. And in para. 12 the Superintendent has furnished a statement showing the value of the occupancy right of land for sale as well as for purposes of mortgage; and we observe from this that in one case land has been mortgaged at 75 years' purchase of the assessment. Taking the whole of the given cases of sales, the average indicates a property value of 27 years' purchase of the survey assessment; and if we apply this valuation to the whole district, the occupancy right of the land belonging to it will represent a capital of Rs. 20,03,994, which is entirely an addition to the material wealth of the people brought about during the lease, as land had no saleable value when the settlement was first introduced.

12. But, although the resources of the people have improved to the extent indicated above, the district is nevertheless naturally poor. The soil in the lower part of it, comprising the valley of the Bhima, is certainly fertile and productive; but the upper part of it, lying to the south of the Great Indian Peninsula Railway, which runs nearly through the centre of the district, contains a considerable extent of poor soil, a great deal of which is unfitted for cultivation, and of little value for grazing purposes either, a scanty crop of spear grass being the only herbage it produces.

31. The country is very bare of trees. The kurans along the banks of the Bhima, as mentioned by the Superintendent,

contain some good babul, and some are also to be seen fringing the sides of nallahs in the black soil. They are generally to be seen too near wells, where also the nimb and pipal are occasionally met with. But there is scarcely a mangoe tope in the country. The hills on the south are also very bare, the aspect of the country being altogether exceedingly bleak.

14. Jowári and bájri are the staple products, covering 35 and 43 per cent, respectively, of the whole area. Wheat and gram show only 1 per cent each, and the more valuable export products of sugar, tobacco, and cotton are represented by low decimal points in the general proportional statement of crops given in para. 4. About a tenth is also shown under the head of "Occupied Waste." This includes the poor tracts alluded to in a former paragraph as unfitted for cultivation, and yielding only a slender crop of spear grass. It also includes portions of good land reserved for grazing purposes.

15. The Superintendent alludes (para. 10) to the large profits formerly realized by the cultivators of this district from the sale of grass to cartmen at the halting places on the Sholápur and Poona road, and he mentions the fact of the farm of the toll at Harapsar being now sold for Rs. 9,000 as indicating that a considerable sale of the kind still exists. He is not quite correct, however, in taking the toll at Harapsar as a gauge of the traffic through the Bhimthari District, for it also catches all the traffic along the Sassur and Diva Ghát road, which joins the Poona and Sholápur road near that toll station. According to a return of the farm sale of the Pátas toll which I have obtained from the Collector, I find that it realized only Rs. 1,565 last year. Pátas being in the centre of the district, the return may be taken as fairly representing the cart traffic now passing through it along the Sholápur road. It may be said, therefore, to be inconsiderable, and certainly much less than the Superintendent has described it to be in taking it to be indicated by the Rs. 9,000 realized by the farm sale of the Harapsar toll.

16. In fixing his revised rates the Superintendent explains (para. 29) that the villages to the east of Pátas, extending to the borders of the Indápur Taluk, resemble the villages of that district in regard to products and climate. They were originally assessed

Indápur rate was As. 12, at 10 per cent in excess of the Indápur
and the Kurkumb rate As. rate, and he considers that about the
13-3. The rates at that time same difference should now be maintain-
were calculated in reas, 25 ed in the respective revised settlements;
reas being equal to 1 anna. that is to say, 1 rupee being the maxi-
mum rate for Indápur, he proposes to make Rs. 1-2-0 (equivalent

to an increase of 12 per cent) his maximum for the extreme easterly group bordering on the latter district. The next group of Rs. 1-4-0 comprises the other villages of that tract east of Pátas.

17. With regard to the remainder of the villages situated on the western side of the district, the Superintendent states that he is of opinion that the increase of 30 per cent on the Indápur scale adopted for these villages at the former settlement is insufficient, and does not fairly represent the difference between

Should be 25 per cent, 15 annas being the Pimpalgaon and 12 the Indápur rate. villages* distant 70 miles from Poona, with a scanty and precarious rainfall, and villages from 20 to 30 miles from that great market, and in which the rainfall is generally sufficient to ensure a fair crop. The difference, in his opinion, should be from 50 to 75 per cent, and accordingly, keeping the Indápur revised rate of 1 rupee as his basis, he has fixed Rs. 1-8-0 and Rs. 1-12-0, respectively, as his rates for the two westerly groups.

*The Indápur ones.

18. I consider that the Superintendent has displayed good judgment both in the manner in which he has grouped the villages, as well as in the fixing of the rates for each class. I agree also generally with him in the reasons he has given for having made his scale of rates for the westerly villages comparatively higher than that adopted by the former Survey Officers, though at the same time I am inclined to think his remarks about the rainfall are calculated to lead to the impression that they are somewhat better off in this respect than they really are.

19. In connection with this point, I would refer to the statement appended to the Superintendent's report giving the annual registered rainfall at Poona, Pátas, and Indápur, which, on the average of the last eight years, is as follows, viz. :—

At Poona	27 inches.
At Pátas	13·25 „
At Indápur	10·4 „

This shows that at Pátas, which is in the centre of the district, the fall is about 33 per cent more than at Indápur. The villages, however, to which I am referring, lie to the west of Pátas in the direction of Poona, and there is no doubt they get some little of the increased fall of the former station. But it is notorious that the 27-inch fall does not extend far east of Poona. There is a perceptible difference in 10 miles in that direction; and at 20, which takes us to the borders of Bhimthari, the change is most marked. We have no statistics for determining what the actual difference is, and what I have stated is the result of a long personal

experience of this part of the Deccan. These remarks are made for the purpose of showing that the rainfall is not certain, but on the contrary frequently insufficient to ensure a kharif crop, which, for instance, has been a complete failure in the present year.

20. The statement given in para. 32 shows the result of the proposed rates, which is as follows :—

Assessment according to proposed rates.....	Rs. 1,29,842
Ditto existing rates	„ 74,866
Increase, being equivalent to 73 per cent.....	„ <u>54,976</u>

The Superintendent shows, however, that about 20 per cent of this is due to “land hitherto held in excess of former recorded area” owing to the errors of the former imperfect survey. Allowing for this, he puts down the actual increase at 53 per cent; the rise in the price of grain and the improvement in communications which has taken place during the interval of the lease, being the grounds on which this addition to the former assessment is based.

21. In regard to the price of grain, Statement C appended to the report gives a return of the price of jowári and bájri at Yewat and Poona respectively for thirty years. This statement is reviewed in full in paras. 25, 26, and 27; the result compiled by decades being as shown below :—

(a). For the first decade the average was $45\frac{1}{2}$ and $36\frac{1}{2}$ seers per rupee for jowári and bájri respectively ;

(b). For the second it was 36 and 29 ditto ;

(c). For the third 19 and 15 ditto ;

the prices of the last decade being an increase of 133 and 143 per cent on those of the first decade, and of 85 and 93 per cent on those of the second decade.

22. In discussing the question as to what standard of prices should be taken as the basis of the new assessment, the Superintendent refers to the remarks of Government upon the revision settlement of the Mádha Taluka, stating that he is of opinion that the average deduced from the prices of five years from 1856-57 to 1860-61, which Government consider should be adopted as the standard in the case of that district, is not applicable to Bhimthari, because “the effect of the extension of the railway through the district had not been developed, the knowledge of which is so essential to

guide us in forming an opinion as to probable prices in future." He proposes, therefore, instead of the five years indicated, to take an average of ten years from 1856-57 to 1860-61 and from 1866-67 to 1870-71 as his standard of prices on which the new assessment should be based. And he then shows, taking jowári at 26 and bájri at 20 seers the rupee, that this scale of prices gives an increase of 68 and 72 per cent, respectively, on the average price of the first fifteen years of the lease.

23. I agree with the Superintendent that we ought to consider the effect that the railway has had upon prices of late years, and I certainly think that he is quite safe in taking 26 for jowári and 20 seers for bájri as the standard for his assessment. It will probably be some years before we shall see bájri and jowári selling at these rates in a district extending to within 20 miles of Poona. The stocks of grain are everywhere low. The present has unfortunately been a bad season in many parts of the Deccan, and grain will have to be imported into some districts to furnish the ordinary food supply. A succession of several good seasons will be required to replace the stock ordinarily kept in the country; and when we consider that the population is steadily increasing in the Deccan—39 per cent having been added to it in this district in thirty years—and that there can be no corresponding increase of produce by the spread of cultivation, as every acre of arable land has for some years been under tillage, we may safely calculate on the continuance of a high range of prices.

24. The amount of increase to be imposed is, after all, a matter to be regulated, not by actual calculation of results only, but by considerations of State policy. Supposing, for instance, that our deductions from the data taken for estimating the range of future prices had shown an increase of 130 to 140 per cent, to be the difference resulting from this mode of calculation,—and such would be the case were the comparison made on the difference between the prices of the first and last decade to be taken,—I certainly should not have thought of proposing an assessment equivalent to this scale of increase. It would be far too great a strain upon the resources of any of our districts to levy at once an increased demand of 130 per cent upon the former revenue. There will be cases of individual villages in which the assessment may be raised to this extent under the scale of rates that we propose to adopt, but this is the result of the low valuation adopted at the first settlement, and the increase is only what is required to place such villages on a par with the other villages of the district.

25. There are remarkable instances of this kind of inequality in the cases cited by the Superintendent in para. 34. In one vil-

lage the assessment will be raised 120 per cent, and in another only 16. It so happened that I was out with the late Acting Superintendent (Mr. Grant) in the field, when examining the classification of the village of Khutbháo, in which this 16 per cent increase occurs, and I was forcibly struck with the comparatively high standard of rates adopted at the first settlement, which was from 30 to 40 per cent in excess of that obtaining generally in the district. This great difference led to a reference to the former classification papers, and we there found a remark in English by Lieutenant Nash to the effect that the work was not correctly done, but that he thought it better to leave it, as the upsetting of it would tend to disturb confidence in the survey operations. The result is, that for thirty years this village has been paying an assessment of above 30 per cent in excess of the ordinary rate for similar soils in adjoining villages.

26. And this disparity of rating is not confined to villages, but will be found to extend to whole districts, owing to a want of uniformity of system in the original classification. I may mention here that the reason for the increase (78 per cent) in the Mádhá Taluka, being greater than that adopted in Indápur (58 per cent), is due entirely to the observance of a lower scale of valuation in the classification of the lands of the former district as compared with that followed in Indápur. This circumstance was not mentioned by the Acting Superintendent in his report, which is to be regretted, as it would have served to remove the misgivings felt by Government and the Revenue Commissioners as to the expediency of applying an increase to the district in question apparently so much in excess of the scale sanctioned for Indápur.

27. I may here explain that this disparity in the classification of different districts in the early settled collectorates is due chiefly to the plan then in force of entrusting both the measurement and classification to the same Assistant, instead of having, as in the present organization, a separate department for each branch of the survey operations, which ensures a general uniformity. Whatever increase is due to this irregularity, forms a separate item of addition as it were, being extra to the general scale of increase adopted for the district; and for the same reason, where over-valuation is met with, as in Khutbháo, the village or district, as it may be, must have the benefit of it in the general adjustment of rates at the revision settlement.

28. What I am anxious to explain by the foregoing remarks is, that instead of endeavouring to work out in each district the precise amount of increase which should be made in consideration of the rise in prices, it will, I think, be better, considering the difficulty of procuring accurate data of the kind, to take from 50

to 60 per cent as the general scale of increase for the Deccan districts on this account, subject to such special increase or decrease as may be found necessary in consequence of a high or low scale of classification having been originally adopted. It must not be understood from this that I recommend the discontinuance of the plan of giving returns of prices and showing their effect, but that I advocate a limit of 50 to 60 per cent as the extent to which we should be guided by considerations of the kind. If a rise to that extent has not taken place, a scale of increase below the limit would, of course, be imposed.

29. Irrigated cultivation under wells is to be left untaxed, the land being subject only to the payment of the highest Jerayet rate. But in cases of wells constructed or repaired during the currency of the lease, the ordinary Jerayet rate according to the quality of the soil, and not the maximum as in the former case, will alone be imposed. This is in accordance with the principle approved of and sanctioned for the Mádha Taluka. The Superintendent has been called upon to submit a return showing the area and assessment of well cultivation under the existing settlement, as also of the area found to be under this irrigation at the recent survey. This return will be forwarded hereafter.

30. In pathasthal lands the proposed water-rate is to range from 6 to 1 rupee per acre; the extent is
 Para 38. inconsiderable, the total amount imposed under this head being only 1,187 rupees.

31. In para. 36 the Superintendent discusses the question of how the land irrigable by the Kasurdi Tank should be assessed. He proposes to make the payment of water-rates compulsory, and is of opinion that this may be done by imposing them as an extra cess leviable under Section 29 of the Survey Act. The work has been constructed entirely at Government expense, and it appears to me that there is no doubt of our being authorized by law to impose a special water-rate at a general revision of assessment such as is now being extended to this village. I am aware that the Irrigation Department is opposed to the compulsory levy of water-rates, and prefers the plan of leaving the cultivators to utilize the water as they please, paying for it only in seasons when it has been used. But as this system has hitherto been a failure on all the new irrigation works of the Deccan, I think it is high time to try some other.

32. The plan that I would propose for adoption in this case, is the old native system of marking off certain lands to which the water is alone to be applied, assigning to each field or division a certain defined share of the supply. The share was usually fixed

by a time division under which each field or division was allotted the use of the water for a certain number of hours at regular intervals, say of a week or ten days. The cultivator was held to be entitled to this defined supply, and if not requiring it for his own use had the right of selling or otherwise disposing of it, being liable at the same time for the payment of the water-rate assessed upon his land. The late Acting Superintendent and myself proposed to adopt this system of assessment for the Kasurdi Tank. The people approved of it. The necessary data for its introduction have been prepared, and I would beg to be allowed to give the plan a trial on this particular work.

33. My inquiries lead me to think that the system of canal management for our new irrigation works, adopted by the Irrigation Department, has a good deal to do with the present reluctance of the cultivators to make use of the water. A man does not like the trouble of applying to the canal officer at a fixed date for water for a certain area for kharif and rabi crops respectively; and, besides, it may be said to be practically impossible for individual ryots to irrigate their land, except it happens to be on the immediate boundary of one of the main distribution channels. But if, as will ordinarily be the case, the water has to pass by subsidiary water-courses through the fields held by other cultivators before it can reach the lands of the applicants, he must either get them to join in doing the clearance of the water-courses through their respective fields, or undertake the work himself, which he cannot be expected to do. If, on the other hand, certain tracts of land are regularly set apart for irrigation, it will be the interest of the whole body to combine and keep the subsidiary water-courses in order. This plan, too, provides for a more economical use of the water than that of letting it off only to those who may happen to apply for it, as in the latter case we have a field here and there irrigated, and the water running between these detached fields subjected to considerable loss by leakage and evaporation.

34. The people are also deterred by the fear of having eventually to pay very high rates. They have heard that it is in contemplation in some cases to levy rates of Rs. 25 and 30 per acre for sugar-cane, and naturally they do not like to incur the expense of preparing land for irrigation with the prospect of being eventually taxed to this extent. I think it is high time for the Irrigation Department to abandon the idea of being able to levy any such rates. All estimates based on such data are, in my opinion, utterly fallacious, and I must confess I was surprised to see the returns from the Bhokar Tank based on data of the kind.

35. My proposal is, that certain lands should be allotted for irrigation under our new canals, that a light fixed rate per acre to

be annually levied should be imposed on this area, and that the cultivator charged with the water-rate should have the option of using the water allotted to his field, or of disposing of it to another cultivator; that he should thus have a right to the water, subject to the condition of not being able to alienate it from the land to which it is allotted. Such is the system of management under which our old irrigation works have been so successful, and I cannot help thinking that, if we wish our new works to become popular and financially successful, we must abandon the system of canal management now being inaugurated.

36. In his review of the report the Collector asks (para. 2) for certain information regarding duration of the lease of (6) six particular villages which the Superintendent proposes to settle in addition to the (48) forty-eight of which the regular lease has expired. This information will be found in the Superintendent's explanatory letter appended, and it will be seen that the introduction of the settlement is barred in one case (village of Dhond), but that the lease in the others has properly terminated, and that the villages can consequently be now re-assessed. Other information regarding the incorrectness of the former survey has also been supplied in compliance with the Collector's suggestion.

37. I am glad to find that the Collector, Mr. Oliphant, who has now had considerable experience in the Deccan, does not consider the proposed rates to be too high. There is no fear of this in my opinion; on the contrary, I feel assured that they leave a liberal profit to the cultivator, and that land will soon command as high a saleable value under the new settlement as it has done under the old. Such is already the effect of the revised settlement of Indápur; and, considering its position with reference to the Poona market and its superiority in point of climate, Bhimthari has, I think, been re-assessed on a more liberal scale perhaps than Indápur.

38. The report, which is dated the 12th of July, reached me through the Collector on the 31st of last month.

J. T. FRANCIS, Lieut.-Colonel,
Survey and Settlement Commissioner N. D. and Sind.

No. 9 OF 1872.

MEMO.

Camp Ráhuri, 3rd January 1872.

In submitting, for the consideration and orders of Government, correspondence received from Colonel Francis, Survey and Settlement Commissioner, N. D., relative to revision of assessment in

* Less one, named Dhond, not to be now re-assessed. 54* villages of the Bhimthari

Taluka in the Poona Collectorate, the Revenue Commissioner, S. D., has the honour to state his concurrence in the rates of re-assessment which commend themselves to the Superintendent of Survey, the Collector of Poona, and the Commissioner of Survey.

2. The remarks in Colonel Francis' memorandum evince the caution with which he has considered the question of enhancement. The test for comparison of prices adopted by Colonel Waddington (*vide* para. 25 and his Statement C, and approved by Colonel Francis in his paras. 22 to 28) appears judiciously chosen, and results in an increase of prices warranting the enhancement proposed to be adopted.

3. The views expressed in Colonel Francis' 24th para. the undersigned considers particularly deserving of attention. It would be a most unsafe doctrine to announce and apply in practice that, because the staple agricultural produce had increased by a certain percentage, the assessment would bear an increase by the same percentage. That an increase is thereby rendered admissible and desirable is doubtless established, but the measure of increase should be regulated by a number of considerations to which the experienced Survey Officers address themselves. At the same time Colonel Francis (para. 8) fully recognizes the necessity of furnishing ample information regarding prices in districts under re-assessment, which is one of the most effectual guides, though not the only one, for testing the capacity of a district for taxation for land revenue. Government may, therefore, look to the subject always receiving the due attention enjoined by Government orders in the settlement proceedings in progress and shortly to be undertaken.

4. In para. 25 Colonel Francis adverts to cases of inequality in the enhancement, for which reasons are assigned, illustrating the unfair incidence of the former assessment in, at least, one exceptional case. This evinces the great attention now required to prevent the recurrence of similar objectionable disparities, though the organization for this purpose has been improved by a separate department being employed for the different duties of classification

and assessment. In the 34th para. of the Superintendent's report will be seen some illustrations of the varying proportion of the increase. Another instance might be furnished by comparing Khutbháo, No. 19, noticed by him with Khopodi, No. 20, which immediately follows in the list, though the latter village does not give, by any means, the largest instance of percentage increase. While the average rate of Khutbháo is raised from 6 annas 3 pies to 6 annas and 8 pies, that of Khopodi, which adjoins Khutbháo, is raised from about 9 annas per acre to about 1 rupee 2 annas and 8 pies. Colonel Waddington has mentioned the extreme poorness of the village Khutbháo; but as the two villages have the same maximum, namely, Rs. 1-8-0, it is presumed that that evenness of the quality of the land in Khopodi enables it to bear an average assessment within about one-fifth of the maximum, while Khutbháo can only bear an average of about one-fourth of that maximum. If this be an indication of sparing the lighter lands and enhancing the assessment on those of superior quality, it will be considered by many experienced persons, especially Native Officers, an improvement in the system of apportioning the assessment, which was not sufficiently recognized by our earlier Settlement Officers.

5. Adverting to para. 20 of Colonel Francis' memorandum, and para. 33 of the report of the Superintendent, the undersigned cannot altogether endorse the reduction of percentage enhancement claimed on account of the 22,293 acres held in excess of recorded area. Confined to the question of survey nominal rates, the conclusion is, of course, correct; but, in an extended view of the operation of the re-assessment on the whole area concerned, it would appear that the resources of the district in currency and capital receive no augmentation from the new cultivation being brought to account, and that, as regards this part of the question, the same resources only which were available to meet the 100 rupees per cent of the thirtieth year of the guaranteed period will be available to meet the 173 per cent of subsequent years. The general capital of the district may, indeed, have benefited by the proportion of under-assessment intermediately enjoyed, but this has been separately taken into consideration in the statistical records furnished. It should also be noted that a further enhancement of about ten per cent on the former assessment is derived from the local cess of 6.25 per centum and the proportionate percentage on the increment of taxation imposed. That proportionate percentage will add 4 per cent to the figures already quoted.

6. The undersigned would also deprecate too wide an application of the results of purchases and mortgages of land adduced in Colonel Waddington's 12th para. They afford a most gratify-

ing evidence of the value acquired by land under survey tenure in a number of cases, and of the complete success of the measures of our Government in creating rights in land which are, in their extended influence, valuable to the State as well as to the individuals concerned; but it would be very unsafe to assume that land of all quality, and in every locality of the area under review, would command a sale value of anything like 27 times the old assessment. The subject is one of great interest and importance, and will, no doubt, receive the attentive consideration of Revenue and Survey Officers during the operation of the new leases. It appears probable that, in exceptionally favourable positions, where the profits are, from various causes, inordinately large, the enhancement of assessment will not very materially affect the profits on the transactions entered into under the former assessment, and it is possible that Colonel Francis' anticipations regarding the purchase value of land in Indápur and Bhimthari may be fulfilled; but there is yet one contingency in connection with the proposed re-assessment for which the peculiar climate of that part of the Deccan demands careful consideration.

7. The comparative statements furnished by the Survey Officers show that, at least during the later years of the period of thirty years' guarantee, notwithstanding the scarcity of the rainfall in Bhimthari, the district was so prosperous that hardly any remissions were required, except in the very bad season of 1866-67, when upwards of 25 per cent of the revenue of the 48 villages included in the diagram and statements was remitted. Colonel Waddington raises doubts whether it would not have been better to allow the revenue to stand over as a balance, to be recovered in the succeeding year. The undersigned had no personal connection with the district at the time; but he shares the conviction expressed by the Collector of Poona, and "is not prepared to hold that there was no necessity for the remissions of 1866-67, which were sanctioned by Government after full consideration." The season was an extraordinarily unfavourable one, and the exceptional circumstances doubtless required exceptional treatment.

8. But it would be probably admitted, even by an officer who, seeing the very light incidence of the rates generally, advocates an outstanding balance of one year being levied in the next, that this operation is, even with a very light assessment, only practicable when the next season shall be a good one, and that the measure of indenting on the harvest of next season would be one of very doubtful humanity and justice after the assessment, under which the district has advanced from the lowest state of poverty and agricultural depression to the solid prosperity established in these papers, has been raised about 75 per cent.

9. From the above remarks it will be perceived that the undersigned is by no means convinced the new assessment, giving an average of 11 annas per acre, can be regarded as a light one in the point of view from which survey settlements have been hitherto regarded in Bombay. It is not intended to dispute the conclusion in para. 37 of Colonel Francis' memorandum, that the rates will generally, in a district so near the Poona market and the railways as Bhimthari, leave a liberal profit to the cultivators in ordinary years, or that there will be any want of keenness to obtain possession of land offering special advantages; but the undersigned thinks all the authorities concerned in advocating the new rates must be prepared to anticipate difficulty about collection in a season of failure, and to find the occupancy of the land not always the ample security it has proved of late years under the low rates in force for recovery of an instalment in arrears. These remarks in no way impugn the justness of the assessment. As will be seen from para. 20 of Colonel Waddington's report, even with the former low assessment large remissions were necessitated in the first few years of the thirty-years' period when the seasons were bad. The extreme severity of the drought in years of scanty rainfall will always necessitate concession of this kind in the Deccan in a really bad year; and the recent general prosperity of the district, though it may fully justify the enhancement of the assessment now proposed, should be forbearingly treated, and should be carefully protected against such a violent strain on its progressive vitality as the retention of a last year's balance of irrecoverable revenue on a large scale would assuredly impose.

10. There is no point of more essential importance in our revenue system, as established under the survey, than to withhold so severe a pressure as should compel even a small number of occupants to relinquish their holdings without other persons coming forward to pay more than the Government balance due. The readiness with which anything like default has been compensated by the biddings of outside purchasers of late years has been remarkable. If once the popular sentiment, which has in this manner sprung up, received a check by forced sales for arrears without purchasers, a reaction and depression would certainly follow, the mischievous effects of which it would be difficult to calculate. The Revenue Commissioner would, therefore, emphatically lay before Government his objection to the notion which appears to be growing in favour of the survey officers, that when a Deccan district has been re-assessed with considerable enhancement of rates, the revenue found irrecoverable in a year so bad as to necessitate remissions should be held as an outstanding balance to be recovered hereafter. He would strongly urge that, as sanctioned in Indápur

in 1868-69, the remission should, at least, until some experience has been gained of the effect of the revision, be absolute and final.

11. Passing to the 29th para. of Colonel Francis' report, the Revenue Commissioner finds great pleasure in inviting attention to the application in the villages under report of the rules for assessing only at the Jerayet rate, calculated according to the quality of the soil, the area under all wells which have been constructed or restored during the currency of the lease. If any new illustration were required of the enormous benefit to the Deccan villages derivable from the encouragement of sinking wells, it would be seen at every mile of the Revenue Commissioner's tour through the drought-stricken talukas of Ahmednagar during the past few weeks. It has often happened that the only vestige of crops over miles of good soil, ordinarily at this season covered with a fine growth of jowári, wheat, and gram, is derived from well cultivation, the remaining lands not being even sown. Where also a scanty growth is visible in better localities, the stunted stalk and withering ear are here and there, to a few acres in extent, turned into a growth which will enrich the Patel or fortunate cultivator who can command a few floodings of water from his well. Unfortunately in the Deccan the benefits of well cultivation will always be limited because of the uncertainty of finding water, and because in years of deficient rainfall, when the well is often liable to partial failure, the irrigation so desperately needed can only be at that time imperfectly supplied; but still, as an inexpensive mode of securing to a certain extent the population and the cattle from starvation in a bad season, encouragement to well sinking by the beneficent orders recently issued by Government in Resolution No. 4050, dated 22nd August 1871, which appear to have been cordially carried out by Colonel Francis in the area under review, will be regarded with hopeful gratitude by the people.

12. The return promised by the Commissioner of Survey and Settlement at the conclusion of his 29th para. will be submitted to Government on receipt.

13. The rates proposed in para. 30 of Colonel Francis' memorandum for Pathasthal lands appear judicious, and require no remarks from the undersigned, upon the presumption that the water-supply is not under the supervision of the Irrigation Department.

14. In paras. 31 to 35 the Commissioner of Survey and Settlement discusses the question of compulsory assessment to the water-rate in works under the Department of Irrigation, and makes specific proposals regarding irrigation from the tank at Kasurdi

which, constructed in 1838, has been lately repaired by Lieutenant Buckle, R.E.

15. The Revenue Commissioner concurs with Colonel Francis, the Collector of Poona, and the Superintendent, Colonel Waddington, that, under Section XXIX. of Act I. of 1865, an extra rate on account of the water can be made compulsory on occasion of re-assessment at the termination of the guaranteed period, and he will not dissent from the opinion of the officers named, who all agree that the payment in the case of Kasurdi should be made compulsory ; provided that precautions are taken to prevent the water rate being otherwise than fair and proportionate in its incidence.

16. But from the language of Colonel Francis' 32nd para. it would appear that the villagers approve of the arrangement he and the late Acting Superintendent proposed to introduce into Kasurdi ; and in this case, though the rate might, as a legal precaution, be rendered compulsory, there would be no reason to apprehend any unfairness in the tax.

17. The Revenue Commissioner believes that the reasons mentioned in Colonel Francis' 33rd and 34th paras. are among those which go to make up the apparent reluctance of villagers to take the irrigation available from many of the large works lately constructed ; but the objections, as well as those arising from the inherent local hostility to anything like a new practice in agriculture, are not insuperable. It has been most gratifying to observe between 700 and 800 acres in this season of excessive drought under irrigation by the channels from the Lakh Dam, which the people had hitherto taken in very small quantities. The cultivation being at the time only that of rabi, which does not require any very frequent supply of water, the question of distributing and sub-distributing channels and of distribution appeared to be amicably settled, though the other difficulty, of a man not taking the water for more than a portion of a field which might have been wholly irrigated, remained to a certain extent.

18. Seeing that the survey officers have already taken the people of Kasurdi a great way with them, the Revenue Commissioner would respectfully recommend that sanction be accorded to Colonel Francis' proposals ; that an intimation be made to the villagers of the intention of Government to impose a suitable water-rate on the land capable of irrigation ; and that the Survey Commissioner be invited to submit a report in detail of the area to which the water-rate is proposed to be applied—the amount of the rate per acre, and the financial result. The report should be accompanied by a map of the village, showing the area of each field to which the irrigation will extend, and the portion irrigable in each field,

so that the effect of the experimental operation and the incidence of the water rate may be clearly understood and discussed.

19. It is certain that several expensive irrigational works in this Presidency, which have been most successfully constructed, remain painfully conspicuous failures in a financial point of view; and what is of even more importance, in respect to the security against drought they were intended to provide, improvements under the method of regulating the water rate adopted by the Irrigational Department of Government are being effected in some cases, but this does not appear to be the case at Kasurdi; and if, at the sacrifice of opinion or theory, this particular work can be made to accomplish in a greater degree the objects desired, the Irrigational Department will, no doubt, cordially welcome the change. At least, Government have an opportunity in the case of Kasurdi, on assured grounds of recommendation by a most experienced officer, of trying an experiment which, if cautiously conducted, can scarcely do any harm, and may be productive of very great good. The water rate will, of course, in whatever way imposed, be credited to the Department of Irrigation.

20. It will be seen from para. 36, and the papers therein cited, that the new settlement cannot be introduced into Dhond, but that the other five villages lately settled can be re-assessed with the 48 villages of which the regular lease has expired, there being a distinct entry in the survey papers of each of those five villages that the lease would terminate at the same time as the rest of the taluka.

21. In order to legalize the introduction of the settlement in the 53 villages of Bhimthari in the *current* year, it is understood that notice will have to be given to the occupants before 31st March.

22. It is suggested, if the rates are sanctioned by Government, that the Survey and Settlement Commissioner be requested to prepare a Notification as ordered in Government Resolution No. 4684, dated 22nd September 1871, for publication in the *Gazette*.

W. H. HAVELOCK,
Revenue Commissioner, S. D.

No. 385.

REVENUE DEPARTMENT.

Bombay Castle, 26th January 1872.

RESOLUTION.—These papers show that the revision of the assessment in the fifty-four villages* of the Bhimthari Taluka, of the Poona

* Less one, named Dhond.

Collectorate, has been very carefully conducted ; and the subject has been very fully discussed in the report submitted to Government.

2. His Excellency in Council quite agrees in the views expressed in paragraphs 29, &c., of Colonel Francis' report relative to irrigated cultivation and to Pathasthal lands. But he cannot, without further consideration, sanction permanently the introduction of compulsory rates on lands irrigated by the Kasurdi Tank. As an experiment, however, he is willing to sanction it for one year, when a full report should be made by Colonel Francis, through the Revenue Commissioner, S. D. With this exception Government are pleased to sanction the introduction of the rates proposed for the usual period of thirty years.

3. The Survey and Settlement Commissioner, N. D., should lose no time in preparing, for publication in the *Government Gazette*, a Notification as ordered in Government Resolution No. 4684, dated 22nd September 1871.

E. W. RAVENSCROFT,
Acting Chief Secretary to Government.

No. 598 of 1872.

FROM

LIEUTENANT-COLONEL W. WADDINGTON,
Superintendent, Revenue Survey and Assessment,

TO

COLONEL J. FRANCIS,
Survey and Settlement Commissioner, N. D.

Poona, 2nd September 1872.

SIR,

In accordance with your letter No. 270, of 21st February last, I have the honour to forward my final report on the settlement introduced by me into 53 Government villages of the Bhimthari Taluka. My original proposals were for 54 villages ; but it was subsequently found that the new rates could not be immediately applied in the case of Dhond, the guaranteed lease of which will not expire until 1885-86. I also introduced new rates into 4 Dumála villages at the request of the holders.

2. The total approximate assessment in the 54 villages, as submitted by me in my former report, was Rs. 1,46,596: deducting that of Dhond, Rs. 6,191, the total approximate assessment in the 53 Government villages was Rs. 1,40,405. The actual assessment, after corrections and alterations, is found to be Rs. 1,34,474; that is, Rs. 5,931, or about 4 per cent less than was estimated. The deficiency comes under the following heads:—

- (1.) Reduction on account of distance from village, and adjustment of scale value for poor soils, Rs. 5,255-8-0.
- (2.) Reduction on account of new wells, Rs. 74.
- (3.) Reduction on Páthasthal assessment at time of settlement, Rs. 468.
- (4.) Reduction by remission of assessment on village gairán lands, Rs. 33-8-0.
- (5.) Reduction due to clerical errors, Rs. 100. I may explain that in consequence of the press of settlement work I was obliged to send in this report before the papers had been examined, and there is, therefore, somewhat larger difference than usual between estimated and actual revenue.

3. The total area of the 57 villages is 2,87,976 acres, or 450 square miles. The culturable area is 2,36,776 acres, of which 33,958, or 14·3 per cent is Inam. There are in all 3,769 khatahs in the 53 villages,—the average size of the holdings being 53 acres 32 guntas, and the arable area per head of population is 6 acres 16 guntas, whilst the payments are Rs. 4-3.

4. With respect to the question of the Kásurdi Tank, I have the honour to report that, in pursuance of the directions contained in para. 3 of Government Resolution No. 385 of 26th January last, I informed the people that a compulsory rate will be temporarily imposed on lands watered from the tank. They unanimously declined to take the water on these or any other terms, and I consequently deferred any ulterior action in the matter until a reference should have been made to Government. In the meantime any further proceedings on my part were rendered unnecessary by the instructions contained in Government Resolution No. 902 of 28th February last.

5. On my questioning the people as to the cause of their now declining to take the water after having agreed to do so, they said in consequence of the failure of rain last monsoon the tank had run dry by the middle of February, and that some of them who had plant-

ed sugar-cane had in consequence sustained severe loss. There is no doubt that such was the case, as I personally visited the spot and saw the sugar-cane withering for want of water. The people further expressed their strong conviction that in the course of a very few years the tank will be silted up, and it certainly appears probable that, unless remedial measures are adopted, such will be the case.

6. The gathering ground of the Kásurdi Tank is very limited, and it will probably only be filled after an unusually good monsoon such as was experienced in 1870-71. Last season, as above mentioned, the tank was dry by the middle of February. With such a precarious supply of water it would be useless to attempt to define certain lands to be irrigated, and without such definition it is impossible to impose a uniform compulsory rate. The only course for the present will be to have an annual measurement of the land irrigated, and to levy a water-rate according to the nature of the supply, whether kharif, rabi, or perennial. I think it is, however, very doubtful whether the people will again venture on the experiment of growing sugar-cane.

7. There are 542 acres of "Malai" land the occupancy of which it has been hitherto the custom to put up to auction annually. There is generally but little competition for it, and it is very usually bought by the occupant of the adjacent land. The assessment on this land amounts to Rs. 622, and the sum realized by its sale, last year, was Rs. 807. In Indápur and Mádhá the occupancy right of these lands was sold, once for all, at five years' purchase of the assessment, and I would recommend a similar course in the present case—ten years' purchase being substituted for five, and the option of purchase being first offered to the occupants of adjoining lands.

8. The question of remuneration of village officers is one that requires consideration, and on which I purpose to report separately.

9. There are some waste lands in Sirápur, amounting in all to 177 acres, which I have recommended the Conservator of Forests to apply for, as being suitable for planting as forest reserves. With this exception there was no other land available.

10. I have been unable to obtain information as to the proportion of the agricultural and non-agricultural population, as also of the different castes. This information will probably be forthcoming from the recent census returns when the remainder of the taluka comes under settlement.

11. There were no complaints at the time of settlement, and I have had no petitions against the assessment. We may, therefore, conclude that the people are not dissatisfied with the rates imposed.

* * * * *

I have the honour to be,

Sir,

Your most obedient Servant,

(Signed) W. WADDINGTON, Lieut.-Colonel,
Superintendent, Revenue Survey and Assessment,
Poona and Násik.

No. 1380 of 1876.

REVENUE DEPARTMENT.

Poona, 27th September 1876.

The foregoing report gives the final figures of the settlement sanctioned for part of the Bhimthari Taluka,* supplying at the same time certain information on other points connected with the introduction of the rates.

* See Government Resolution No. 385, dated the 26th of January

2. Fifty-four Government villages were included under the original proposals; but, as explained in para. 2, the introduction of rates had to be withheld in one case (village of Dhond) owing to the guaranteed lease not having expired. The result which has consequently been given for 53 villages, shows a decrease of Rs. 5,931 upon the estimate given in the report, the new Jamá being Rs. 1,34,474 instead of Rs. 1,40,405. The causes of this decrease have been explained in detail (para. 2).

3. The Superintendent has explained in his 4th para. that no steps had been taken to carry out the orders in the Resolution upon the settlement sanctioning the imposition, by the Survey Department, of a fixed water-rate for lands irrigable from the Kásurdi Tank prior to the receipt of the second Resolution cancelling these instructions. Independently of this, it would have been impossible for the survey, as he has shown, to carry out the plan, owing to there being no proper data for ascertaining the water

supply, which, when the proposal for assessing the lands was submitted, was supposed to be perennial to a limited extent, but in the past season had failed entirely in February. The people (para. 5) are reported to have sustained serious losses in several cases where sugur-cane had been planted owing to this unexpected failure. They have lost confidence in the work, and, it is to be feared, will refrain from the use of the water for some time, even for rabi crops.

4. Colonel Waddington gives an unfavourable report of the state of this tank, which, it is feared, will be silted up and rendered almost useless for irrigation in the course of a few years, unless the Irrigation Engineer can devise some plan for getting rid of the accumulation of silt which, there seems reason to apprehend, will be annually increased if the work is left in its present state.

5. For the future management of the work the Superintendent suggests the plan of an annual measurement of the irrigated area with fixed water-rates, according to the nature of the irrigation, should be resorted to, and it appears to me to be the best system to adopt for the present; but it should be regarded as a temporary measure, and no guarantee for its continuance be given.

6. The "Malāi" or river land, referred to in the Superintendent's 7th para., comprise for the most part a narrow belt lying between the regular cultivated land and the bed of the river; the land is not generally of any particular value as shown by the auc-

	Ra.	tion price, which is not much in excess
The auction price ...	807	of the survey assessment. It has ordi-
Survey assessment ...	662	narily been bought by the occupant of
		the adjoining land, and as he would be
	145	put to considerable inconvenience if it

were sold to a third party, and be thereby cut off from access to the river, I would accordingly recommend that the proposal to offer each strip to the occupants of the adjoining land, at an upset price of ten years' purchase of the assessment, should be adopted, auction sale being resorted to in cases where the offer is refused.

7. I have much pleasure in drawing attention to the Superintendent's remarks in para. 11, reporting the circumstance of his having had no petitions against the new rates, which, in my opinion, evinces a very satisfactory state of feeling in the district in regard to the settlement, though it has effected a general increase of above 60 per cent, and doubled individual payments in many cases.

* * * * *

J. FRANCIS, Colonel,
Survey and Settlement Commissioner, N. D.

Revenue Survey and Assessment.

No. 5918.

REVENUE DEPARTMENT.

Bombay Castle, 30th November 1872.

Memorandum from the Revenue Commissioner, S. D., No. 5405, dated 29th October 1872—Submitting, for orders, correspondence noted in the margin relative to the final introduction of revised rates into fifty-three villages of the Bhimthari Taluka, with an expression of his concurrence in the opinion of the Survey and Settlement Commissioner, the Superintendent, and the Collector, as to the satisfactory result of the settlement.

Memorandum No. 1380, dated 27th September 1872, from the Survey and Settlement Commissioner, N. D., and accompaniments.

Memorandum No. 4847, dated 28th September 1872, to the Collector of Poona.

Memorandum No. 2242, dated 9th October 1872, from the Collector of Poona.

Further memorandum from the Revenue Commissioner, S. D., No. 5406, dated 29th October 1872.

RESOLUTION.—The manner in which these revised rates, involving, as they do, an enhancement of some 60 per cent on the former revenue demands, have been generally accepted is highly satisfactory.

2. The modifications of assessment reported are, with some trifling exceptions, due to the ordinary survey rule of reduction of scale value on account of distance of lands from villages and water. That there would be such reduction should have been anticipated and noticed in the original report, as its percentage can from experience be very closely estimated, as it is in the Guzerat Survey reports. With regard to reduction of assessment to meet the cases of individual villages apparently regarded with favour by the Revenue Commissioner, the instructions of Government will be communicated hereafter.

3. The assessment, as now finally fixed, gives an increase, exclusive of Local Funds, of rather less than 64 per cent. His Excellency in Council has every confidence that the new rates, which are mainly based on the assumption that the two staple grains jowári and bájri will not, respectively, fall in value below 26 and 20 seers per rupee, will prove moderate.

4. The manner in which it is proposed to dispose of the "Malái" land is approved, provided the occupants enter into an agreement to pay the full survey assessment, whether the land hereafter should be diminished in area or not.

5. The papers necessary for calculating the remuneration to hereditary village officers are to be prepared and submitted without further delay.

6. A transfer of this correspondence is to be made to the Irrigation Branch of the Public Works Department, in order that the questions affecting the Kásurdi Tank may be considered in that Department in the first instance. In the meantime the water-rates must be collected according to annual measurement and assessment.

* * * * *

E. W. RAVENSCROFT,

Acting Chief Secretary to Government.

To

The REVENUE COMMISSIONER, S. D.,
The SURVEY and SETTLEMENT COMMISSIONER, N. D.,
The PUBLIC WORKS DEPARTMENT (IRRIGATION BRANCH) with the
correspondence.

Correspondence regarding the reduction made in the revised settlement of this District under the orders of Government Resolution No. 5739, dated 29th October 1874 (see page 174 of this Selection).

No. 1237 OF 1875.

REVENUE DEPARTMENT.

FROM

COLONEL J. FRANCIS,

Survey and Settlement Commissioner, N. D.,

To

W. G. PEDDER, ESQUIRE,

Acting Secretary to Government.

Poona, 18th August 1875.

SIR,

Adverting to Resolution No. 4515 of the 11th instant, sanctioning a reduction of the revised assessment of the Mádha Taluka,

* Not printed.

I have the honour to submit the accompanying statement,* showing the reduc-

tion proposed for certain villages of the Bhimthari Taluka, which has been worked out in the manner explained below.

2. The classification valuation scale has first been reduced from 10 annas downwards according to the plan adopted for the Mádhá Taluka, and a lower maximum has then been applied to all the villages of the district.

3. On referring to the correspondence upon the revision settlement, it will be seen that the villages of this district were divided into four groups, with the following maximum rate for each, viz. :—

			Rs.	a.	
For 1st group a	...	...	1	12	maximum.
„ 2nd do.	...	...	1	8	do.
„ 3rd do.	...	...	1	4	do.
„ 4th do.	...	...	1	2	do.

No change in the grouping is required, but I propose to reduce the rates 2 annas throughout; and this, combined with the reduction in classification valuation adverted to above, will reduce the present assessment from Rs. 1,33,131 to Rs. 1,11,468, the revised Jamá being equivalent to an increase of 37 per cent on last payments, against 63 per cent on the settlement as first fixed. The average rate is 8 annas 11 pies per acre.

4. It will be perceived that the increase under the assessment now proposed is smaller in the two last groups, being only 24 and 26 per cent respectively. These groups, comprising the easterly portion of the district, contain the tract in which the rainfall is most uncertain. The other two groups, which extend from the centre to the western border of the district, are certainly better circumstanced in the latter respect, for as you go westward the rainfall is greater and more certain, and they have the advantage also of being somewhat nearer to the Poona market. The increase in them is, however, moderate, being 44 and 46 per cent on past payments. There are five villages in which it is above 60, in one of which it is 69, which is the highest rate of increase. On the other hand there is one village (Khutbáo*) in which the new assessment as now fixed will be a reduction of 28 per cent on the original settlement by Lieutenant Nash.

5. The reduction proposed is most liberal, and goes beyond what is contemplated in the order of October last; but as the dis-

* The high standard of the former classification of this village was noted in the settlement papers.—See para. 25 of my memo. No. 1636, dated 28th November 1871.

strict is notorious for its uncertain rainfall, I have thought it advisable to treat it as liberally as possible with due regard to the interests of the State.

I have the honour to be,

Sir,

Your most obedient Servant,

J. FRANCIS, Colonel,

Survey and Settlement Commissioner, N. D.

Revenue Survey and Assessment.

No. 4980.

REVENUE DEPARTMENT.

Bombay Castle, 30th August 1875.

Letter from the Survey and Settlement Commissioner, N. D., No. 1237 dated 18th August 1875—Submitting a statement showing the reduction proposed for certain villages (53) of the Bhimthari Taluka of the Poona Collectorate, in which revised rates were introduced in 1872.

RESOLUTION.—The Survey and Settlement Commissioner, N. D., now submits proposals regarding the reduction of the revised assessments of taluka Bhimthari of the Poona Collectorate, sanctioned by Government Resolution No. 5918, of 30th November 1872, in accordance with the principles laid down by Government Resolution No. 5739 of 29th October 1874.

2. It will be well, before considering the proposals of the Survey Commissioner, to recapitulate briefly the facts connected with the revenue history of this taluka, which guided Government in deciding on the revised rates of assessment sanctioned in 1872.

3. The original survey settlement was introduced in 1839 and 1840. At that time the condition of the taluka was represented as most deplorable. "I am at a loss," says Lieutenant Nash, the Settlement Officer, writing in 1838, "to convey the idea of poverty and ruin which I have received during my residence here." Several causes—the ravages of Holkar's army in the beginning of the century, the dreadful famine which followed that campaign, and was repeated two or three times in the next twenty years, the violent epidemic of cholera which raged about 1820, the heavy fall of prices after the introduction of British rule, and the consequent

oppressive weight of the old Mahratta rates of assessment—were assigned by the Settlement Officers as having all contributed to produce this lamentable result. More than half the arable land of the taluka was waste, and much of it covered with thick thorny jungle difficult to eradicate. The average rate of Government assessment was about $13\frac{1}{2}$ annas an acre, in addition to “haks” and illicit exactions to a considerable amount; but so utterly pauperized were the people, that the realizations of revenue averaged hardly half of the nominal assessment. In the ten years immediately preceding the settlement, the actual annual collections averaged only Rs. 26,661; not less than Rs. 13,567 were annually remitted, and in addition nearly a lakh of rupees were outstanding, and were finally written off on the introduction of the settlement.

4. To remedy this state of things, Government determined on the introduction of the survey settlement, which gave the peasantry generally for the first time the advantages of fixity of tenure and of Government demand, to reduce very considerably the existing rates of assessment. The maximum rates adopted varied in the two divisions of the present taluka from $13\frac{1}{2}$ annas to 15 annas an acre to allow for climatic differences, but they gave an average rate on the area then cultivated of annas 7 per acre against the old nominal rate of annas $13\frac{1}{2}$, and the people were still further relieved by the abolition of direct “haks” and cesses in 1844.

5. The effect of the settlement, both financially and on the condition of the people, was most satisfactory. Nearly half the waste land was taken up in the first year, and the actual annual collection for the first decade of the term averaged Rs. 43,4078, for the second decade Rs. 57,850, and for the last decade Rs. 72,588, against Rs. 26,661 for the decade immediately preceding the settlement. The assessment of cultivated lands in the last year being Rs. 81,475, the effect of the settlement has been to more than treble Government revenue.

6. The condition of the people improved equally with the Government revenue. In 1838 more than 50 per cent of arable land was waste; in 1871, only 1 per cent. Population increased during the term of the settlement $39\frac{1}{2}$ per cent, agricultural cattle 19 per cent, ploughs $22\frac{1}{2}$ per cent, carts 270 per cent, and wells 40 per cent. Government land was unsaleable in 1838; during the last five years of the settlement, examination of the registration records showed that it fetched from 10 to 52 times its assessment. Thirty years ago there were no made roads, and communication was costly and difficult; the taluka is now traversed by the rail-

way and by several excellent roads, and the increase in the number of carts indicates the extent to which the people avail themselves of the new facilities of communication with markets.

7. The staple products of the taluka are jowári and bájri. In the first decade of the settlement the prices of these grains at Yewat, the principal local mart, averaged $45\frac{1}{2}$ and $36\frac{1}{2}$ seers per rupee respectively, having been for three years of that period as low as 64 and 52 seers. In the second decade, 1851—60, they averaged 36 and 29 seers, and from 1861 to 1870 only $19\frac{1}{2}$ and 15 seers. Prices, therefore, more than doubled, and the pressure of the assessment originally imposed was reduced more than one-half during the term of the settlement.

8. Looking to the great increase in the prosperity of the district, to the immense rise in prices, to the greater demand for and consequently enhanced value of land, and to the improvement in means of communication with markets, Government were of opinion, when the term of settlement expired, that the taluka could well bear a considerable enhancement of assessment. The measurement and classification of the taluka having been revised, the 53 villages which are comprised in it were arranged in four groups with reference to the climate of each village (the rainfall in the eastern portion of the district being scantier and more uncertain than in the western) and to its proximity to markets. And for each group a maximum dry-crop rate of assessment of Rs. 1-12-0, Rs. 1-8-0, Rs. 1-4-0, or Rs. 1-2-0, was fixed in lieu of the original maximum rates of annas 15 and annas $13\frac{1}{4}$.

9. The result was to raise the total assessment from Rs. 81,475 to Rs. 1,33,131, or about 63 per cent. About 22,000 acres were found, however, on re-measurement to be held in excess of the old measurements, and the real increase of rates was thus about 53 per cent. The old nominal average rate was annas 7-3 per acre; but the real rate, including land held unassessed in excess of the recorded area, was annas 6-6, and this was raised to an average rate of annas 10-8.

10. The revised rates were approved on the assumption that the average price of the two staple grains during the currency of the revised settlement would not be lower than 26 and 20 seers per rupee respectively,* or about 25 per cent below the average prices for the last decade of the original settlement. For reasons given in paragraph 23 of the Survey Commissioner's report No. 1636 of November 28th, 1871, it appeared reasonable to anticipate that a greater fall in prices than this would not occur, and if this anticipation had proved cor-

* *Vide* para. 3 of Government Resolution No. 5918 of 30th November 1872.

rect, the revised rates would not, in the opinion of His Excellency in Council, have been by any means excessive, since, taking prices alone as the criterion, and leaving out of sight all other considerations which might justify an increase of demand, the pressure of the new rates would have been about 20 per cent lighter than that of the original rates under which the district so greatly improved during the first ten years of their currency.

11. Experience has, however, shown that the effect of the economical causes which now tend to produce a fall in prices was under-estimated. Recent local prices in the Yewat market are not forthcoming, but they appear to average about 10 per cent lower than at Poona, and the prices of jowári and bájri in the Poona market for the last eighteen months have averaged 30 seers and 23 seers respectively. The incidence of the assessment is consequently about 20 per cent heavier than in 1872 it was calculated that it would be.

12. His Excellency the Governor in Council is of opinion that the estimate of probable average prices of produce during the term of the revised settlement on which the rates were based is likely to prove too high, and he, therefore, considers it right that the new assessment shall be largely reduced.

13. As there seems to be no reason to question the correctness of the grouping of villages according to their maximum rates, Colonel Francis proposes to effect the reduction in the following manner, on the same principle as has been adopted for the taluka of Mádha in Sholápur :—

(a.) The maximum dry-crop rates to be reduced by 2 annas all round, being fixed at Re. 1-10-0 to Re. 1, instead of at Re. 1-12-0 to Re. 1-2-0. This measure will lower the revised assessment from Rs. 1,33,131 to Rs. 1,22,527, and will reduce the percentage increase over the old assessment from 63 per cent to 50 per cent. This, Government concur with Colonel Francis in thinking, will afford sufficient relief to the better soils ; but there is some reason to believe that by the scale of classification adopted for the revised settlement, the medium and poorer soils have been valued somewhat too high in proportion to the more fertile lands, and Colonel Francis, therefore, proposes—

(b.) A modification of the valuation scale such as has been sanctioned for Mádha to meet this difficulty. This measure will further lower the new assessment to Rs. 1,11,468, and

will reduce the percentage increase on the old assessment to 37 per cent ; the new average rate being thus annas 8-11 per acre against annas 6-6.

14. This increase, it will be observed, is much less than that which was declared to be generally permissible by paragraph 12 of the Government Resolution No. 5739 of 29th October 1874, and even supposing prices to remain as low as they are at present, the pressure of the revised assessment will be considerably less than that of the original settlement at its introduction. But Government concur with Colonel Francis in considering that the extreme uncertainty of the rainfall in Bhimthari renders it advisable to treat this taluka with special liberality. Even with the extremely moderate rates now imposed, the financial results of the survey settlement in Bhimthari cannot be considered other than satisfactory, since the annual realizable revenue will have more than quadrupled in forty years.

15. On none of the four groups of villages will the increase in assessment be higher than 46 per cent, and in one village only is it as high as 69 per cent. The special measures contemplated in paragraph 12 of the Resolution of 29th October 1874 will not, therefore, be required ; but Colonel Francis should report any instances of excessive increase on individual holdings which may appear to him to call for special treatment. On the other hand, there are two villages in which the old rates will be reduced by 28 per cent and 10 per cent respectively ; but with regard to the first of these villages, Colonel Francis has formerly reported that, owing to a manifest error in the original survey valuation, it has been hitherto assessed nearly 40 per cent higher than it should have been in comparison with neighbouring villages.

16. In sanctioning these proposals His Excellency the Governor in Council desires that Colonel Francis will use his utmost efforts that the corrected rates may be brought into operation in as many of the revised talukas as possible at the ensuing Jamábandi. Government will be glad to sanction any increased establishment that may be required for this purpose.

W. G. PEDDER,

Acting Secretary to Government.

To

The SURVEY and SETTLEMENT COMMISSIONER, N. D.,
The SURVEY and SETTLEMENT COMMISSIONER, S. D.,
The REVENUE COMMISSIONER, S. D.,
The COLLECTOR of POONA.

No. 1021 OF 1875.

FROM

LIEUT.-COLONEL E. L. TAVERNER,
Acting Superintendent, Poona and Násik Revenue Survey,

TO

COLONEL J. FRANCIS,
Survey and Settlement Commissioner, N. D.

Camp Pimpalwandi, 25th November 1875.

SIR,

I have the honour herewith to forward a statement showing the result of the alteration made under Government Resolution No. 4980, dated 30th August last, on the revision settlement rates of 53 villages of the Bhimthari Taluka of the Poona Collectorate.

2. The estimate entered in para. 13 of the Resolution is that the assessment would be reduced from Rs. 1,33,131 to Rs. 1,11,468, or from an original increase of 63 to one of 37 per cent. The actual result is Rs. 1,12,221, or a difference of Rs. 753 only on the estimate.

3. A return of fields on which the revised assessment still exceeds that of the first settlement by 100 per cent is being prepared by the Mámlatdár, and will be submitted when received. There will probably, however, be very few cases of this description.

I have the honour to be,

Sir,

Your most obedient Servant,

E. L. TAVERNER, Lieut.-Colonel,
Acting Superintendent, Poona and Násik Revenue Survey.

*STATEMENT showing the ultimate result of the Survey Revision
Poona Collectorate, as finally adjusted under Government*

No. of Village.	Name of Village.	As per cultivation returns for 1869-70.		As per Revi				
		Acres.	Assessment.	Acres.				
				Jirac.	Mothasthal Begayet.	Pathasthal Begayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9
1	Mirwari	1,951	820	1,924	40	...	...	1,964
2	Dahitna	3,692	2,063	3,740	39	...	...	3,779
3	Kasurdi	2,343	1,283	2,445	98	...	...	2,543
4	Dalimb	1,714	791	2,040	47	87	...	2,174
5	Bori Aindi	2,953	1,375	3,662	58	37	...	3,757
6	Bharatgaon	2,682	1,328	2,990	30	51	...	3,071
	Total...	15,335	7,660	16,801	312	175	...	17,288
7	Rahu	9,043	4,141	9,514	167	...	...	9,681
8	Yewat	6,804	3,078	7,821	225	...	...	8,046
9	Takli	1,165	605	1,407	...	...	...	1,407
10	Kedgaon	4,672	2,241	4,616	213	..	...	4,829
11	Khutbao	2,246	867	2,771	53	...	...	2,824
12	Bopodi	2,588	1,510	2,556	109	...	...	2,665
13	Kusegaon	2,091	707	2,645	101	...	...	2,746
14	Pimpalgaon	4,573	2,515	4,799	65	...	...	4,864
15	Wadgaon Banda	1,878	692	2,260	9	...	...	2,269
16	Panali	913	342	1,158	...	...	...	1,158
17	Pargaon... ..	7,214	4,086	7,595	42	...	...	7,637
18	Khopodi	873	489	870	5	...	...	875
19	Warwand	7,580	4,750	7,583	578	5	...	8,166
20	Padvi	2,943	959	3,575	178	99	...	3,852
21	Waki	2,393	1,545	2,541	19	..	...	2,560
22	Koregaon Bhivar	1,491	735	1,599	...	...	...	1,599
23	Undowri	1,893	1,032	1,932	16	...	...	1,948
24	Nangaoon... ..	4,222	2,776	4,331	29	...	...	4,360
25	Delowdi	2,829	1,919	2,864	48	...	...	2,912
26	Bori Pardi	2,371	1,051	2,647	63	...	...	2,710
27	Deulgaon Gada... ..	3,138	758	4,208	48	40	...	4,296
	Total...	72,920	36,798	79,292	1,968	144	...	81,404

*Settlement for the undermentioned villages of Taluka Bhimthari,
Resolution No. 4980, daed 30th August 1875.*

Assessment.						Increase.				Maximum Dry-crop Rate per Acre.	Average do., exclusive of Rice and Water Cess.	Remarks.
						Numerical.		Percentage.				
Jiraset.	Mothasthal Bagayet.	Pathasthal Bagayet.		Rice.	Total.	Acres.	Assessment.	Acres.	Assessment.			
10	11	Soil Assessment.	Water Cess.									
12	13			14	15	16	17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.		Rs. a. p.	
1,320	47	...	...	...	1,367	13	547	1	67	1 10	0 11	
3,156	53	...	...	...	3,209	87	1,146	2	56	...	0 13 ¹ / ₂	
1,868	131	...	...	...	1,999	200	716	9	56	...	0 12 ¹ / ₂	
946	36	115	86	...	1,183	460	392	27	50	...	0 8	
1,692	37	35	43	...	1,807	804	432	27	31	...	0 7 ¹ / ₂	
1,326	24	44	69	...	1,463	389	135	15	10	...	0 7	
10,308	328	194	198	...	11,028	1,953	3,368	13	44	...	0 10	
6,598	204	...	...	...	6,802	638	2,661	7	64	1 6	0 11	
3,626	233	...	...	...	3,859	1,242	781	18	25	...	0 7 ¹ / ₂	
778	...	...	...	...	778	242	173	21	29	...	0 9	
3,039	264	...	...	...	3,303	157	1,062	3	47	...	0 11	
682	47	...	...	...	729	578	138	26	16	...	0 4	
2,422	122	...	...	...	2,544	77	1,034	3	68	...	0 15	
689	92	...	...	...	781	655	74	31	10	...	0 4 ¹ / ₂	
3,799	63	...	...	...	3,862	291	1,347	6	54	...	0 12 ¹ / ₂	
820	6	...	...	...	826	391	134	21	19	...	0 6	
365	...	...	...	...	365	245	23	27	7	...	0 5	
6,640	48	...	...	...	6,688	423	2,602	6	64	...	0 14	
802	5	...	...	...	807	2	318	...	65	...	0 14 ¹ / ₂	
6,846	619	3	5	...	7,473	586	2,723	8	57	...	0 14 ¹ / ₂	
665	113	84	123	...	985	909	26	31	3	...	0 3 ¹ / ₂	
2,436	15	...	...	...	2,451	167	906	7	59	...	0 15 ¹ / ₂	
1,148	...	...	...	...	1,148	108	413	7	56	...	0 11 ¹ / ₂	
1,446	10	...	...	...	1,456	55	424	3	41	...	0 12	
4,472	29	...	...	...	4,501	138	1,725	3	62	...	1 0 6	
2,868	44	...	...	...	2,912	83	993	3	52	...	1 0 0	
1,539	75	...	...	...	1,614	339	563	14	54	...	0 9 ¹ / ₂	
868	28	32	70	...	998	1,158	240	37	32	...	0 3 ¹ / ₂	
52,548	2,017	119	198	...	54,882	8,484	18,084	12	49	...	0 10 9	

No. of Village.	Name of Village.	As per cultivation returns for 1869-70.		As per Revi				
		Acres.	Assessment.	Acres.				
				Jirayat.	Mothasthal Bagayat.	Pathasthal Bagayat.	Rice.	Total.
1	2	3	4	5	6	7	8	9
			Rs.					
28	Roti	1,440	490	1,676	26	...	...	1,702
29	Khorowdi	2,579	1,083	3,332	...	...	...	3,332
30	Boribial	5,148	1,496	5,770	84	...	...	5,854
31	Jiregaon	3,100	727	4,176	117	...	...	4,293
32	Kurkumb	3,766	1,144	4,787	151	44	...	4,982
33	Nándádevi	1,898	771	2,366	44	...	...	2,410
34	Wasunda	2,604	676	2,860	91	...	...	2,951
35	Sirsuphal	11,990	2,665	14,886	334	...	...	15,220
36	Nánviz	1,853	1,073	1,958	...	...	...	1,958
37	Hingni Gáda	2,899	693	3,304	42	33	...	3,379
38	Ráwangaon	2,319	1,119	2,506	145	...	...	2,651
39	Kángaon	6,724	4,170	7,169	77	...	...	7,246
	Total...	46,329	16,107	54,790	1,111	77	...	55,978
40	Pedgaon... ..	2,440	1,180	2,565	...	...	...	2,565
41	Naigaon... ..	856	394	885	10	...	...	895
42	Malta	7,335	2,539	8,641	76	...	...	8,717
43	Deulgaon Rájá... ..	2,569	1,016	2,695	17	...	...	2,712
44	Sirápur	2,927	1,917	3,217	...	...	...	3,217
45	Wadgaon Darekar	1,024	628	1,080	...	...	...	1,080
46	Khadki	5,113	2,330	6,267	232	...	...	6,499
47	Wátlunj... ..	1,921	784	2,032	...	...	...	2,032
48	Rájegaon	5,849	2,869	6,111	108	...	...	6,219
	Total...	30,034	13,657	33,493	443	...	...	33,936
	Total...	1,64,618	74,222	1,84,376	3,834	396	...	1,88,606
							Assessment of	
		1,884	644	...	...	...	...	...
	Total...	1,66,502	74,866	1,84,376	3,834	396	...	1,88,606

Assessment.						Increased.				Maximum Dry-Crop Rate per Acre.	Average do., exclusive of Rice and Water Cess,	Remarks.
						Numerical.		Percentage				
Jiraset.	Mothasthal Bagayet.	Pathasthal Bagayet.				Acrea.	Assessment.	Acrea.	Assessment.			
10	11	Soil Assessment.	Water Cess.	Rice.	Total.	16	17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs. a p.	
476	10	...	...	...	486	262	4	18	1	1 2	0 4½	
1,703	...	...	...	...	1,703	753	620	29	57	1 2	0 8	
1,507	46	...	...	...	1,553	706	57	14	4	...	0 4	
830	71	...	...	...	901	1,193	174	38	24	...	0 3½	
1,292	68	30	103	...	1,493	1,216	349	32	31	...	0 4½	
813	27	...	...	...	840	512	69	27	9	...	0 5½	
777	40	...	...	...	817	347	141	13	21	...	0 4½	
2,880	207	...	...	...	3,087	3,221	422	27	16	...	0 3	
1,677	...	...	...	...	1,677	105	604	6	56	...	0 13½	
693	14	11	35	...	753	480	60	17	9	...	0 3½	
1,151	118	...	...	...	1,269	332	150	14	13	...	0 7½	
6,182	72	...	...	...	6,254	522	2,084	8	50	...	0 18	
19,981	673	41	138	...	20,833	9,649	4,726	21	29	...	0 5 11	
1,895	...	...	...	...	1,895	125	715	5	61	1 0	0 12	
518	9	...	...	...	527	39	133	5	34	...	0 9½	
2,943	46	...	...	...	2,989	1,382	450	19	18	...	0 5½	
1,200	11	...	...	...	1,211	143	195	6	19	1 0	0 7	
2,589	...	...	...	...	2,589	290	672	10	35	...	0 13	
970	...	...	...	...	970	56	342	5	54	...	0 14½	
2,177	166	...	...	...	2,343	1,386	13	27	1	...	0 5½	
1,186	...	...	...	...	1,186	111	402	6	51	...	0 9½	
3,454	75	...	...	...	3,529	370	660	6	23	...	0 9	
16,932	307	...	...	...	17,239	3,902	3,582	13	26	...	0 8 2	
99,769	3,325	354	534	...	1,03,982	23,988	29,760	15	40	...	0 8 9	
uncultivated Land.												
...	...	...	...	...	...	...	...	...	...	...		
99,769	3,325	354	435	...	1,03,982	23,988	29,760	14	40	...	0 8 9	

No. of Village.	Name of Village.	As per cultivation returns for 1869-70.		As per Revi				
		Acres.	Assessment.	Acres.				
				Jirayet.	Mothasthal Bagayet.	Pathasthal Bagayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9
			Rs.					
49	Bori Bhadak	1,134	602	1,094	41	...	...	1,135
50	Pátas	5,391	2,527	5,178	193	12	...	5,383
51	Gar	2,783	1,592	2,719	59	...	...	2,778
52	Girim	3,734	1,486	3,518	159	50	...	3,727
53	Sonowdi... ..	1,463	1,046	1,427	34	...	...	1,461
	Total...	14,505	7,253	13,936	486	62	...	14,484
	Grand Total...	1,81,007	82,119	1,98,312	4,320	458	...	2,03,090

Camp Pimpalwandi, 25th November 1875.

Revision Survey.						Increase.				Maximum Dry-Crop Rate per Acre.	Average do. exclusive of Rice and Water Cess.			Remarks.
Assessment.						Numerical.		Percentage.						
Jirayet.	Mothasthal Bagayet.	Pathasthal Bagayet.		Rice.	Total.	Acres.	Assessment.	Acres.	Assessment.					
10	11	Soil Assessment	Water Cess.											
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.		Rs. a. p.			
709	46	...	...	...	755	1	153	...	25	1 10	0 10 8			
2,796	220	14	35	...	3,065	8	538	...	21	1 6	0 9 2			
1,740	49	...	...	...	1,789	5	197	...	12	1 2	0 10 4			
1,052	127	50	114	...	1,343	7	143	...	9	...	0 5 3			
1,251	36	...	...	...	1,287	2	241	...	23	...	0 14 1			
7,548	478	64	149	...	8,239	21	986	...	14	...	0 8 11			
1,07,317	3,803	418	683	...	1,12,221	23,967	30,746	13	37	...	0 8 9			

E. L. TAVERNER, Lieut.-Colonel,
Acting Superintendent, Revenue Survey and Assessment.

No. 1845 OF 1875.

REVENUE DEPARTMENT.

Poona, 29th November 1875.

Submitted for the information of Government.

2. The result is very satisfactory, the difference * between estimate and actual being less than was to be expected.
- * A little over $\frac{1}{2}$ per cent.

3. The Acting Superintendent has been requested not to submit statements showing the result of the reduction for other districts separately, but accompanied with the return of fields, for which the revision increase is above 100 per cent, in order that the whole subject to be reported on under the orders † of October 1874 may be disposed of in a single reference for each district.
- † Resolution No. 5739.

J. FRANCIS, Colonel,
Survey and Settlement Commissioner, N. D.

No. 6934.

Revenue Survey and Assessment.

REVENUE DEPARTMENT.

Bombay Castle, 10th December 1875.

RESOLUTION.—The difference—Rs. 753—between the estimated and actual figures calls for no particular remark.

2. The list of fields in which the increase is still over 100 per cent may be awaited.

W. G. PEDDER,
Acting Secretary to Government.

PA'BAL TALUKA.



...ing an assessment of ...
ments and rates 567 acres assessed at Rs. 360.



No. 152 of 1873.

To

THE REVENUE COMMISSIONER,

Southern Division.

Poona Collector's Office, 22nd January 1873.

SIR,

I have the honour to forward the accompanying report from Colonel Waddington, Superintendent Revenue Survey, Poona and Násik, containing his proposals for the revision of rates of assessment in 56 villages of the old Pábal Taluka, and the new rates to be introduced in three villages of the Wahgaum group lately received in exchange from His Highness Holkar.

2. In the year 1866-67, when a revision of the limits of collectorates and their talukas took place, the villages comprising the old Pábal Taluka were absorbed in the adjoining talukas of Sirur, Khed, Junnar in the Poona Collectorate, and Párner in Ahmednagar.

3. The geographical features of the portion of the district under revision have been accurately and well described by Colonel Waddington, so that further remarks are not required.

4. This portion of the district is, as has been shown in paragraphs 9 to 11, well off as regards communications and markets for agricultural produce. The falling off in the toll collections on the main roads is attributable solely to the diversion of the traffic to the railway by other routes.

5. The resources of the district are entirely agricultural. The cultivation of the soil and development of its capabilities are here conducted with greater care and industry than in many other parts of the collectorate.

6. The good results which have accrued from the fact of a district like this, favourable to agriculture and tenanted by careful and industrious cultivators, having enjoyed low rates of assessment for upwards of a quarter of a century, during which prices have risen, as shown in paragraph 24, are exhibited in paragraph 22, and further illustrated by the cultivation and revenue statistics given in paragraphs 26 to 30; e.g., during the five years, from 1836-37 to 1840-41, preceding the introduction of the survey rates the assessment on unoccupied land amounted to Rs. 42,000 in round numbers, or 33 per cent of the total assessment; whereas in 1871-72 the waste land was represented by acres 548 only, bearing an assessment of Rs. 230, and by the revised measurements and rates 567 acres assessed at Rs. 360.

7. In paragraphs 31 to 33 the proposed rates are discussed ; and in the last of them (33) a table is given showing the six classes into which the 56 villages have been divided, and the maximum rate of assessment in each class, which ranges from Rs. 1½ in the sixth class to Rs. 3 in the first class.

8. The rates on rice lands and lands irrigated from paths are treated in paragraphs 34 and 35, and call for no remark. According to recent Government orders, lands under well irrigation have no extra assessment imposed on them.

9. Considering the improved condition of the district and people, I am of opinion that the revised rates proposed to be introduced in the 56 villages of the old Pábal Taluka are not too high.

10. The three villages, marginally named, became British territory in 1868-69, and have now for the first time undergone accurate survey and assessment. I am somewhat startled to find that the proposed assessment is very considerably in excess of the old Kamal rates, which in Manchar and Lakhangaum were not realized even under native rule, and since their annexation only about the same proportion of the old assessment has been realized as formerly. Thus, in Manchar, the total assessment, according to Kamal rates, amounted to Rs. 4,847, but only Rs. 3,310 were realized. The proposed new assessment in Rs. 2,580, or 77 per cent in excess of former collections.

11. The percentage increase under proposed assessment in Koregaum and Lakhangaum is, respectively, 108 and 77. There may be good and sufficient reasons for the great increase which are not apparent in the report. Thus, for instance, the area of fields and holdings may have been found on accurate measurement to be much greater than supposed to be, or than as entered in the old records.

12. I think, however, that, considering these villages are now for the first time assessed according to survey, and that they have not enjoyed a long period of low rates of assessment as have the other 56 villages under revision, the final sanction of the proposed new rates should not be given until, by two or three years' experience, it has been proved beyond a doubt that they are not in excess of a fair and reasonable demand.

I have the honour to be,

Sir,

Your most obedient Servant,

J. E. OLIPHANT,

Collector.

No. 689 OF 1872.

To

THE COLLECTOR OF POONA.

Poona, 10th October 1872.

SIR,

I have the honour to forward a report showing the effect of the revised rates which I propose for 56 villages of the old Pábal Taluka, and of the new rates which I purpose to introduce into 3 villages which have been since received from His Highness Holkar.

2. The Pábal Taluka, as you are aware, was situated to the north and east of Poona, and extended in the former direction as far as to Junnar, and in the latter nearly to the Gor River. It is described by Captain Wingate as follows:—"The Pábal Taluka consists of a slip of land lying nearly due north and south—the northern portion, Peta Ausari, forming the Mahálkari's charge, and the southern, Taraf Pábal, that of the Mámlátdár; all parts of the district, therefore, being nearly equidistant from the Gháts, it possesses little variety of climate. In the north-western corner, however, there are a few villages hemmed in by hills of considerable elevation, which occasion a greater fall of rain here than in other parts; and, on the other hand, there are some villages along the eastern boundary and away from the hills where the rain is more scanty than in the district generally."

3. Lieutenant Robertson, by whom the survey and classification of the Pábal Taraf was conducted, reported that the total area of the taraf was 113,054 British acres, and the number of villages 28. He considered that, with the exception, perhaps, of a few villages forming a strip of land on the eastern portion, the climate of the taraf was much the same throughout. With regard to the excepted villages, he infers the absence of heavy rain in their case from the paucity of tiled houses which was found in them. He describes the people as by no means so impoverished as those in the Sholápur Collectorate; still the peasantry were wretched, the villages often very dilapidated, and their walls crumbling to the ground: out of 33 chauris 19 only were inhabitable. Manufactures could not be said to flourish; of schools there were only 11, and of shops 188.

4. Captain Landon had charge of the Ausari Peth, which he describes as consisting of 3 Dumála and 31 Khálsa villages. The climate was more favoured with respect to rain than the district situated further to the eastward, and was much the same throughout with the exception of a few villages to the north-west,

surrounded by hills, which attracted the clouds, rendering the supply of moisture more abundant and certain. There were 32 chauris, of which 15 only were good and 7 in ruins. He puts down the number of ploughs as 1,433, carts 368, bullocks 9,436, and cultivators 3,202, of whom the large proportion of 2,719 were Mirasdárs. There were 925 wells, of which 806 were in good repair, and 64 burkis; the chief produce under them being sweet potatoes, chillies, onions, carrots, brinjals, &c. Of schools there were 10, attended by 244 boys.

5. I purpose making further reference to the reports of these officers when I come to the question of rates. Meantime I will give a brief description of the district as it was at the time of settlement, and the changes which have taken place in its territorial distribution.

6. In 1865-66 Pábal formed one of the 13 taluks of the Poona Collectorate, and comprised 60 Government and 9 alienated villages, being divided into seven tarafs, under the charge of a Mámlatdár, who was stationed at Pábal. The greatest length of the district was 36 miles from north to south, and the greatest breadth 16, bounded to the west by the Haveli and Kher taluks, to the east by the Sirur Taluka of the Ahmednagar Collectorate, to the south by the Bhima River, and the north by the Junnar Taluka. On the general revision of talukas, in 1866-67, the district was broken up, and the villages transferred to the adjoining taluks of Khed, Junnar, Párner, and Sirur. The following statement shows the changes which have taken place since the last settlement up to the present time :—

Year.	Taluk.	Division.	Taraf.	Number of Villages.			Remarks.
				Khalsa.	Alienated.	Total.	
1841-42.	Pábal ...	Suba	Pábal	24	9	33	
			Kher	3	...	3	
			Two...	27	9	36	
		Petha Ausari ...	Ausari	7	3	10	
			Narayengaon ...	5	...	5	
			Kharda	2	...	2	
			Khed	1	...	1	
			Mahálunga	14	2	16	
			Five...	29	5	34	
			Total—Seven...	56	14	70	

Year.	Taluk.	Division.	Taraf.	Number of Villages.			Remarks.	
				Khalsa,	Alienated.	Total.		
CHANGES IN ALIENATED AND KHALSA VILLAGES SINCE SETTLEMENT.								
<i>Alienated lapsed to Government.</i>								
1843-44.	Singwa ...	...	Ansari ...	+ 1	- 1	...	Belonged to Mansingrao Patankar. Belonged to Ramrao Purandharay. Belonged to Ganputrao Narayen Ranjehkur. Belonged to Anninaba Deo.	
1845-46.	Dhamari ...	...	Pabal ...	+ 1	- 1	...		
1847-48.	Pargaon ...	...	Ansari ...	+ 1	- 1	...		
Do.	Ranjangaon Ganpatti ...	..	Pabal ...	+ 1	- 1	...		
				Total...	+ 4	- 4	...	
1845-46.	Kendur ...	...	Pabal ...	1	...	1	Granted to Deorao Jadhav, uncle of Jayajee Rao Scindia.	
				Total...	+ 3	- 3		...
				Total...	59	11		70
<i>Add—</i>								
1862-63.	Received from Sewner ...	{	Alla ...	8	...	8		
			Khanda ...	1	...	1		
			Total...	9	..	9		
<i>Deduct—</i>				Total...	68	11		79
<i>Transferred to—</i>								
1862-63.	Sewner ...	...	Narayangaon ...	2	...	2		
1862-63.	Khed ...	...	Mahalunga ...	6	2	8		
				Total...	8	2	10	
1865-66.	Total Villages...			60	9	69		

Year.		Number of Villages.			Remarks.
		Khalsa.	Alienated.	Total.	
	<i>Distribution to Taluks.</i>				
1866-67.	Sirur	26	6	32	*Exclusive of Sewtakrar Mahalunga, a Masra, since constituted a separate village of the Sirur District.
	Khed	15	2	17	
	Junnar	16	1	17	
	Parner	3	...	3	
	Total...	*60	9	69	

7. The tract of country under report is traversed from west to east by a range of hills which separates it into two distinct parts. The southern portion comprises a larger valley lying between the range of hills mentioned above and another range to the south of it, and running from Guláni to Kendur, where it subsides into the plain, and drained by the river Vel. The country along the eastern border from Ningaon to Chincholi is broken and hilly, but the rest of the valley is undulating, and there is a good deal of fine land and many paths. The northern portion consists of two extensive valleys through which the rivers Gor and Mina flow, the villages lying chiefly on the banks of these streams. The western side of this is better wooded, and from the vicinity of the hills, and its being situated nearer to the Western Gháts, a more certain and copious rainfall is insured.

8. The district is drained by four rivers—the Bhima, Mina, Gor and Vel. Of these, the three former Rivers. have their source in the Syhádri range of mountains, whilst the Vel rises in a small range of hills about 9 miles north-west of Khed. The three former rivers afford a perennial supply of water, which, however, is not applied to irrigation; but the Vel, though it occasionally partially fails during the hot weather in some places, is more beneficial to the farmers, as, owing to its low banks, its water is easily utilized by means of temporary dams, which abound along the streams.

9. This district, although not benefited by the railway to the same extent as those through which the Roads, &c. line passes, enjoys notwithstanding great advantages from the proximity of the G. I. P. Railway, which by its stations at Uruli and Talegaon (Dhábareh) affords easy access to the Bombay market. The district is also traversed from south to north and west to east by the high roads from Poona to Násik and Ahmednagar, and there are several good fair-weather roads, and two metalled high roads, the one branching off from Shikrápur and forming a direct line to Talegaon on the G. I. P. Railway, and the other connecting the town of Pábal with Poona; a fair-weather road also from Pábal to Sirur *via* Malthan is nearly completed. The Bhima at Koregaon and the Gor River at Kalamb are crossed by ferries during the monsoon, whilst the Vel is spanned by a substantial bridge at Shikrápur. You will thus see that the district enjoys great facilities of road communication, and, indeed, were the road from Sirur to Náráyengaon constructed, nothing further would appear to be required.

10. From the following statement it will be seen that there has been a large and steady decrease in the amount for which the tolls have been farmed during the last eight years, it having gone down from Rs. 22,500 in 1865 to Rs. 5,200 in the present year. This falling off is attributable doubtless to the diversion of the traffic from Ahmednagar and the Nizam's dominions (which formerly nearly all was sent by this route) to the railway stations at Dhond, Pátas, &c. The local traffic, however, has probably increased since the construction of the railway :—

Statement showing the Sums for which Tolls have been farmed since 1865-66.

Farmed in						Managed by Si- rur Mámlat- dár, 1871-72.	Farmed in 1872-73
1865-66.	1866-67.	1867-68.	1868-69.	1869-70.	1870-71.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22,500	19,500	16,000	14,000	12,000	10,500	6,295	5,200

11. There are no considerable towns in the district, the principal ones being Pábal, Talegaon (a municipality with Munsif's Court and Post Office), Manchar, and Kauta, at all of which there are weekly markets, as also at Wápgaon. Náráyengaon and Khed also afford convenient markets to those parts of this district which are contiguous to them. On the whole, the people have great facilities for the disposal of their produce, no part of it being more than 5 or 6 miles distant from a market town.

12. The manufactures are very limited, and confined to the weaving of coarse kamlis and lugdis; but the whole number of looms is only 217, and the great bulk of the population follow agriculture as a profession.

13. In 1842 there was only one Government school, attended by 60 boys, and 14 private schools with 296 pupils, making a total of 15 schools and 356 pupils.

There are now 18 Government and 3 private schools, the former numbering 763 and the latter 57 boys, besides which there is

a private school for females at Talegaon, attended by 25 girls. The number of children under instruction is more than double what it was in 1842 ; but, as a rule, children seldom attain to more than the mere rudiments of reading and writing before they are taken away for field labour.

14. The land is more regularly and carefully tilled in these districts than in the more eastern parts of the Poona Collectorate, both light and heavy soils being ploughed annually : a six or eight-bullock plough is used for the latter, and one with four bullocks for the former. Ploughing in January or February is considered to be more advantageous than later in the season. Besides ploughing it is customary to harrow all kinds of soil before sowing, and to weed with the hoe once or twice after the crops have sprung up. Garden lands, as a rule, are ploughed twice length and crossways before each crop ; manure is always applied to garden lands from 25 to 30 cart-loads per acre ; the price varies from As. 8 to Rs. 2, or even sometimes Rs. 3 per cart-load. Dry-crop lands are occasionally manured, the quantity of manure required being from 10 to 15 cart-loads. I think the use of manure on dry-crop lands is much more general than it was some years ago.

15. In the dry-crop soils it is customary to grow either late or early crops. Of the "Kharif," or early crops, it is usual, in the lighter soils, to grow every year in the same lands *bájri* (*holcus spicatus*) mixed with *hulga*, *matt*, *jowári*, *ámbari*, and *múng*. In the better soils are grown—

1st.—*Bájri*, with every 4th furrow *bájri* and *túr*.

2nd.—*Bájri* only, followed in good seasons by a late crop of *gram*.

3rd.—*Urid*.
4th.—*Múng*. { Grown separately, followed in good seasons
by wheat or *gram* after No. 3, and *kardai*
or *jowári* after No. 4.

5th.—Potatoes, when raised as an early crop, are succeeded in good seasons by *gram*, wheat, or *jowári*.

The *rabi*, or late crops, are grown, as a rule, only on the best soils, and consist of either—

1st.—*Jowári*, generally having "*kardai*" intermixed.

2nd.—Wheat and "*kardai*."

3rd.—*Gram*, followed the fourth year by *bájri*, and in a good

season a second crop. The above are the only rotations practised.

Garden Crops. 16. In garden lands the usual rotation of crops is—

1st year.—Bájri or potatoes, with a late crop of wheat, gram, or vegetables.

2nd year.—Earthnut or chillies.

3rd year.—Sugar, or bájri with a late crop.

17. It was to the late Dr. Gibson that the district is mainly indebted for the introduction of the potato. He distributed seed of the Neilgherry potato in 1838, and in 1845 he obtained a supply of a good sort of the Irish variety. In the last few years cultivation has extended rapidly, and there are now some 1,700 acres of garden land under that crop, and probably as much more in dry-crop land, vast quantities also being grown in the neighbouring talukas of Khed and Junnar, which are on the western border; it is not, however, grown anywhere to the east of a line drawn from Shikrápur to Wadgaon Pir. This esculent is now a favourite food with the Brahmins, and the Kunbis also eat the smaller and less marketable roots. There are two varieties, of which one with a smooth light-brown peel is the best, being mealy when cooked, and fetching a higher price. The other kind has a rough, dark skin, and is inferior in both size and quality. There are two seasons during which it is grown—the first being the monsoon, when it is sown in dry-crop lands in July, and gathered at the end of September; and the latter the cold weather, the planting being made in December, and the potatoes gathered in February: this last crop requires to be watered once a week.

18. Messrs. Wingate, Landon, and Robertson were unanimous in considering that the villages along the western and northern borders of the district enjoyed a greater rainfall than those towards the east; and their opinion is verified by the observations taken at Khed, Ghoreh, and Junnar, which bound the district on the west and north, and Sirur, which lies on the east, during the last nine years, from which you will see that the average rainfall at the three first-named places was 19·86, 20·1, and 21·07 inches respectively, whilst at Sirur it was only 13·81. At Pábal, midway between Ghoreh and Sirur, the fall for the only four years which were registered up to the end of September, was 14·91 inches against 8·93 at Sirur during the same period, thus showing that the rainfall increases as we go further

west. Colonel G. S. Anderson also, in his report on the settlement of Kharda, says that "the fall of rain from Párner, northward, is generally good and certain."

Return of Rainfall in Khed, Ghoreh, Junnar, Sirur, and Pábal, taken from the "Government Gazette."

Year.	Khed.	Ghoreh.	Junnar.	Sirur.	Pábal.	Remarks.
1863 ...	14·62	13·38	13·56	7·86	11·38	Up to 30th September.
1864 ...	10·63	14·30	14·78	5·33	17·68	Do. do.
1865 ...	13·77	17·75	13·18	14·61	16·91	Do. do.
1866 ...	16·75	22·27	21·33	7·93	12·67	Do. do.
1867 ...	11·55	12·90	No return	No return	Transferred to Sirur.	Do. 4th November.
1868 ...	26·38	23·34	25·31	13·88		Do. 30th do.
1869 ...	28·05	26·0	23·92	17·60		Do. do.
1870 ...	33·05	28·67	29·62	25·95		Do. do.
1871 ...	23·93	22·29	26·75	17·47		Do. do.
Average ...	19·86	20·1	21·07	13·81	14·91	

19. Sheep are reared in most of the villages in large numbers, and the district being so easily accessible from Poona, that city affords a ready market for as many as it can provide. The wool is sold to the weavers, and the droppings form one of the best manures, and are carefully collected in the pens in which the sheep are folded at night.

20. In this district the sub-divisions of land, especially in garden lands, are very minute, and the right of occupancy jealously reserved. It, therefore, bears a high saleable value, as may be seen from the subjoined statement, in which there are instances of dry-crop land being sold and mortgaged for as much as from 116 to 160 years' purchase of the assessment (*vide* Nos. 1, 2, and 3).

Villages.	Acres.	ASSESSMENT.		Sum realized.	Remarks:
		Jeraet.	Bagayet.		
		Ra. a. p.	Ra. a.		
Chinchodi ...	5.30	5 8 0	...	200	Mortgaged. No interest.
Do. ...	21.15	10 0 0	...	705	Sold. No well.
Do. ...	2.37	2 8 0	...	400	Mortgaged. No interest. No well.
Chás ...	0.34	0 12 0	...	100	Do. Interest at Rs. 1-8 per cent per mensem.
Do. ...	10.7	9 8 0	...	697	Do. No well Rs. 300, bear no interest. On the balance, Rs. 397, interest at Rs. 1-4 per cent per mensem.
Narodi ...	4.9	3 0 0	...	350	Do. No interest. No well.
Koregaon ...	3.30	2 7 0	...	143	Do. for one year. Interest at Rs. 2 per cent per mensem.
Do. ...	20.0	13 0 0	...	399	Sold. No well.
Do. ...	40.0	26 0 0	...	525	Do. do.
Do. ...	10.0	6 8 0	...	345	Do. do.
Talegaon ...	24.15	24 0 0	...	499	Mortgaged for 3 years. No interest.
Do. ...	29.22	23 0 0	...	565	Sold. No well.
Do. ...	36.22	16 0 0	...	300	Mortgaged for 10 years. Mortgagee to receive a third of the produce.
Mahalunga ...	4.7	24 0 0	1 0	350	Sold. There is a well in this number
Pábal ...	17.28	6 0 0	...	397	Do. No well.
Do. ...	4.31	2 10 6	...	300	Do. do.
Do. ...	2.13	2 0 0	...	150	Do. do.
Takli Bhima...	12.30	11 8 0	...	200	Mortgaged for 5 years. Interest at Rs. 1-8 per cent. per mensem.
Chandoli Bk ...	7.19	6 3 0	1 3	300	Do. No interest. There are two wells in this number
Loni ...	12.27	8 0 0	5 0	450	Do. No interest.
Do. ...	13.8	9 0 0	...	200	Do. do.
Ansari Kd. ...	2.19	1 12 0	3 0	400	Do. do. There is a well in this number
Do. ...	21.0	6 0 0	...	300	Sold. No well.

21. The condition of the people shows a marked improvement on that described by Lieut. Robertson in his 8th paragraph ; and were it not for the lavish expenditure on marriage and other ceremonies, they would doubtless have long ago been independent of the money-lenders. They may, however, on the whole, be said to be in prosperous circumstances—a condition due chiefly to the following causes:—

1st.—A long duration of undisturbed peace.

2nd.—The enjoyment of low rates of assessment.

3rd.—The extension of the culture of the potato.

4th.—The construction of the G. I. P. Railway and extension of internal communication.

5th.—The prevalence of higher and steadier prices.

22. The total area of the 56 villages is 225,613 square acres, or 353 square miles. From the statement Area and Population. given below it appears that the population

has increased from 48,102 in 1841-42 to 53,525 at the present time, or 11·39 per cent. The number of carts has risen from 754 to 1,304, but that of ploughs only from 2,715 to 3,052. There are 151 inhabitants to the square mile, so that there are 4·2 acres per head of the population. In Sholápur there are 172 souls per square mile, and in Bhimthari only 74.

Description.	Numerical Return in		Increase in favour of 1871-72	
	1840-41.	1871-72.	Numerical.	Per Cent. Increase.
Inhabitants... ..	48,102	53,525	5,423	11·39
Bullocks	18,131	18,634	503	2·7
Cattle of other descriptions ...	49,656	53,898	3,787	7·5
Carts	754	1,304	550	73·0
Ploughs	2,715	3,052	337	12·4
Wells in working order...	1,493	1,977	484	32·4

23. The "Virhunda," or cess on wells imposed at the last settlement, was most unpopular, and it was rendered more so, as Lieutenant Nash wrote, by imperfection in its distribution. In 1843 it was revised, but complaints still continued: many wells in good repair fell into disuse, the ryots in some cases actually preferring to build new wells (which would be exempt from the cess) to making use of their old ones on which a tax was imposed. In 1853-54 the sum of Rs. 1,875 was remitted on account of cess on wells and páths which were not in use, they, however, being still held liable to its payment if made use of. The total number of wells in 1840-41 was 1,818, of which 1,493 were in good repair; there are now 1,977 wells in working order, of which 386 have been constructed during the last ten years.

STATEMENT showing the Average Prices of Chief Products in Manchar and Talegaon Bazaar Towns of the late Pábal Taluka from 1841-42 to 1870-71.

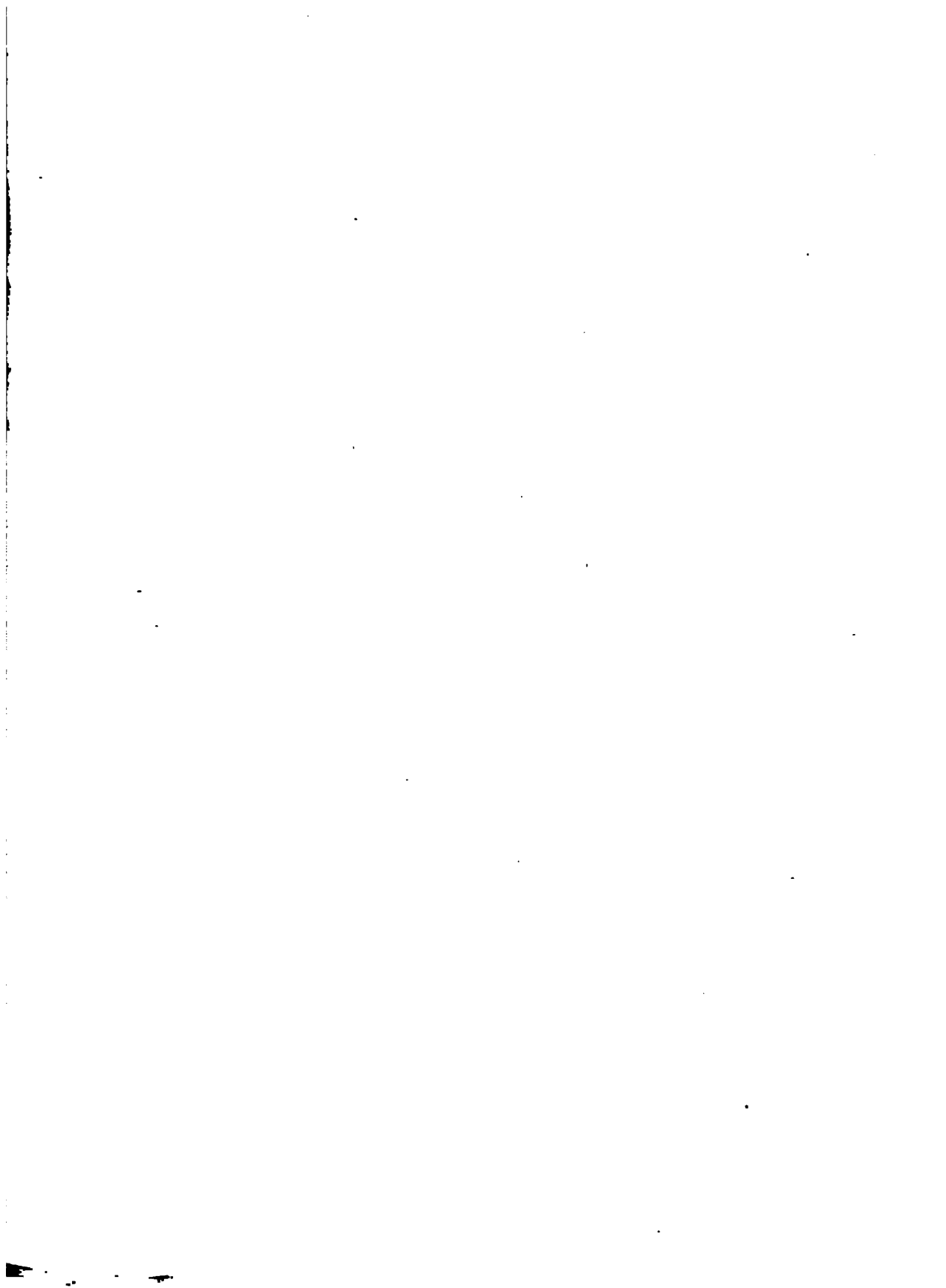
Years.	Manchar.				Talegaon.				Manchar.				Talegaon.																				
	Seers per Rupee.			Potatoes per Fall.	Seers per Rupee.			Potatoes per Fall.	Seers per Rupee.			Potatoes per Fall.	Seers per Rupee.			Potatoes per Fall.																	
	Jowari.	Bajrl.	Wheat.		Jowari.	Bajrl.	Wheat.		Jowari.	Bajrl.	Wheat.		Jowari.	Bajrl.	Wheat.																		
1841-42	46	43	30	33	Ba. a.	44	35	26	24	1851-52	..	34	30	28	26	2	0	40	34	27	26	1851-52	..	20	23	19	14	2	0	28	23	19	13
1842-43	48	34	26	34	....	53	38	26	23	1852-53	..	44	48	30	26	3	4	53	29	30	20	1853-53	..	17	15	15	17	3	0	15	13	13	
1843-44	60	43	34	38	....	67	39	30	34	1853-54	..	30	27	27	27	2	8	35	26	26	22	1853-54	..	16	14	14	14	4	0	15	13	11	
1844-45	46	42	21	23	....	34	30	27	28	1854-55	..	26	23	21	23	2	12	23	22	17	18	1854-55	..	13	10	8	10	7	0	12	10	9	10
1845-46	28	23	20	22	....	27	23	20	15	1854-56	..	24	23	20	26	4	0	39	35	22	26	1855-56	..	23	17	10	12	5	8	27	20	8	10
1846-47	28	26	17	17	....	24	22	13	15	1855-57	..	34	30	23	24	4	4	31	26	19	24	1856-57	..	24	19	10	9	5	0	16	15	10	10
1847-48	55	44	26	29	....	67	55	17	16	1857-58	..	30	26	22	19	2	2	31	27	19	20	1857-58	..	19	12	10	9	4	0	20	16	9	10
1848-49	72	53	38	41	3	4	93	66	31	1858-59	..	35	31	26	26	4	8	37	29	23	19	1858-59	..	34	21	16	20	2	8	20	22	13	15
1849-50	58	42	33	35	2	8	53	33	31	1859-60	..	44	24	23	24	3	8	57	40	22	23	1859-70	..	19	14	9	9	2	0	22	17	9	11
1850-51	34	25	25	30	2	8	24	27	23	1860-61	..	34	27	15	18	4	0	43	26	17	16	1870-71	..	21	16	9	9	2	0	19	15	12	13
10 years' average.	47	36	27	29	3	1	50	37	24	10 years' average.	..	33	29	24	24	3	5	39	30	22	21	10 years' average.	..	21	16	12	12	3	10	19	16	11	12
Average of the past 15 years from 1841-42 to 1855-56																		43	35	26	28	2	15	46	35	24	24	Average of the past 15 years from 1841-42 to 1855-56					
Do. of 10 years from 1856-57 to 1869-61 and 1864-67 to 1870-71																		29	23	16	17	3	6	30	23	15	16	Do. of 10 years from 1856-57 to 1869-61 and 1864-67 to 1870-71					

* Average of 8 years instead of 15.

24. The foregoing statement gives the prices of the chief products of the district at the bazaar towns of Talegaon and Manchar, the former being in the south-east and the latter in the north-west corner of the district. From this you will see that the average rate per rupee of bájri, the staple grain, during the last ten years, was 16 seers at Talegaon, as compared with 37 seers during the first ten years, which is equivalent to a rise in price of 131 per cent.; and at Manchar as 16 seers to 38, or a rise in price of 137·5 per cent. If, however, we take the average rates for the ten years, from 1856-57 to 1860-61 and from 1866-67 to 1870-71, and compare them with those of the first fifteen years, the result will be as follows :—

	TALEGAON.			MANCHAR.		
	Average of 15 years.	Average of 10 years.	Per Cent. Increase.	Average of 15 years.	Average of 10 years.	Per Cent. Increase.
	Seers.	Seers.		Seers.	Seers.	
Jowári ...	46	30	53·3	42	29	44·8
Bájri ...	35	23	52·1	35	23	52·1
Wheat ...	24	15	60	26	16	62·5
Gram ...	24	16	50	38	17	64·7
Potatoes...	...	...	...	Rs. 2-15 per Palá	Rs. 3-6 per Palá	15·9

25. Fifty-six Government and one attached village of the old Pábal Taluka came under the operation of the present settlement, of which one, Kendur, was made over to Deorao Jadow, uncle of His Highness Jyajee Rao Scindia in 1845-46, and another, Náráyengaoon, transferred to Junnar in 1862-63. Of the remaining fifty-five, twenty-four were settled in 1842-43, twenty-five in 1842-43, five in 1843-44, and one in 1844-45. There would, therefore, be forty-nine of the original villages in which revised rates are immediately due ; but as some disputed land has since been formed into a separate village under the name of Sewtakrar Mahalunga, there are in reality fifty. In five out of the remaining six the guarantee expires in 1872-73, but new rates will not come into force until 1873-74, and in one the guarantee does not expire until 1873-74, and the new rates will not apply until 1874-75 ; but the papers have been prepared, and the new rates will be explained at the same time as in the other villages. In addition to these, the villages of Lakan-gaon, Koregaon, and Manchar, received from His Highness Hol-





kar, will have survey rates introduced into them for the first time, making a total of fifty-nine villages to which my rates will apply.

26. There being no lists of what villages are included in the old diagram which accompanied Captain Landon's report, it is useless to institute a comparison between the effect of the rates proposed by me and the statistics supplied by that officer : one village, Náráyengaon, at least, which was probably included in his diagram, not having been settled until 1853-54. I append, however, a statement showing the annual collections, remissions, &c., for the 56 villages which are embraced by my diagram for the five years preceding the introduction of the present settlement :—

Years.	No. of Villages.	Total Assessment excluding Inam.	Deduct Assessment on unoccupied land.	Assessment on occupied land.	Remissions.	Collections.
		Rs.	Rs.	Rs.	Rs.	Rs.
1836-37	56	1,33,878	46,318	87,560	18,764	68,796
1837-38	56	1,30,901	44,480	86,421	15,591	70,830
1838-39	56	1,31,069	45,162	85,907	26,443	59,464
1839-40	56	1,32,791	43,234	89,557	16,980	72,577
1840-41	56	1,30,101	33,185	96,916	36,043	60,873
Average of 5 years.	56	1,31,748	42,476	89,272	22,764	66,508

From the above you will see that unoccupied land during the first four years represented an assessment varying from Rs. 43,234 to Rs. 46,318, or about $\frac{1}{3}$ rd of the total assessment. In the fifth year, owing probably to the anticipated introduction of new rates, 10,000 acres of waste land were taken up, although the remissions were more than double those of the preceding year. The average collections during these five years were Rs. 66,508, and remissions Rs. 22,764.

27. As explained in a preceding para., the introduction of the rates was not finally completed until 1844-45, and also a considerable quantity of land was set aside in 1845-46 for free grazing ; it will be better, then, in comparing the result of the past settlement, to exclude the first five years from the account. Commencing with the year 1846-47, the cultivated acres were in round numbers 142,000, and the waste 21,600, or about $\frac{1}{7}$ th, the assessment on occupied land being Rs. 81,213 and the remissions only Rs. 56. The two following years show a slight increase in cultivation and collections, the latter of which in 1848-49 amounted to Rs. 84,133 ; but during the succeeding three years both cultivation and collections

decreased, the latter amounting in 1851-52 to only Rs. 80,380. The average annual cultivation for the six years from 1846-47 to 1851-52 was 144,742 acres, and collections Rs. 81,784.

28. During the next ten years the cultivation and collections steadily increased each year from acres
 Second ten years. 137,673 and Rs. 80,835 in 1852-53 to 158,556 acres of cultivation and Rs. 91,294 collections in 1861-62, there being only a remission of Rs. 539 in one year, 1853-54. A part, however, of the increase is due to the bringing to account of assessment of Inam lands, which attended the introduction of Captain Wingate's scale of remuneration of village officers in 1853-54. The average cultivation for this period was 145,251 acres, and collection Rs. 85,487.

29. During the last ten years the cultivation and collections have remained nearly steady, the average area
 Last ten years. under cultivation being 161,336 acres, and collections Rs. 92,296 ; there was only a remission of Rs. 36 during this period in 1871-72. The waste land last year was only Rs. 503, or '003 of the total area.

30. The following statement shows the increase, numerically and per cent., in the average annual collections for the periods treated of above :

Period.	Average Annual Collections.	Increase over preceding period.	Increase over five years preceding the Settlement.	PER CENT. INCREASE.	
				On preceding period.	On five years preceding the Settlement.
	Rs.	Rs.	Rs.		
Five years from 1836-37 to 1840-41	66,508	...	...	...	...
Six years from 1846-47 to 1851-52	81,784	...	15,276	...	23.0
Ten years from 1852-53 to 1861-62	85,487	3,703	18,979	4.5	28.5
Ten years from 1862-63 to 1871-72	92,297	6,810	25,789	8.0	38.8

31. Mr. Robertson recommended the same rates for the Suba Division of Pábal as had been adopted
 Former Rates. in Pimpalgaon, viz., 33 per cent higher than in Indápur ; and he based his recommendation on the grounds

that the climate and productions were much alike, and the proximity to Poona and means of transport of produce to its markets corresponded. Captain Landon thought that the district of Pábal could easily bear an increase of 35 per cent on the rates fixed for Sholápur (that is, 68·3 higher than those of Indápur), and 10 per cent additional on the inferior soils on account of their greater fertility. He also suggested that a few villages on the north-west might bear an additional 20 per cent on account of a more certain supply of rain, and a few on the eastern border be lowered 20 per cent on account of less certain rainfall. Captain Wingate considered the rates proposed by Captain Landon as too high, and recommended that they should be reduced by 10 per cent, which course was sanctioned by Government.

32. But a preferable guide to aid in determining what rates are fitting at the present time will be afforded by those which have been more recently sanctioned in adjoining districts. Thus the former taluka of Kharda, of the Nagar Collectorate, which is contiguous on the east to the old Pábal Taluka, was settled in 1851-52 by Colonel G. S. Anderson; his rates varied from 14 annas in the villages adjoining Bhimthari to Rs. 1-8 in a few north of Párner. Again, on the west and north, Khed, Ghoreh Petha, and Junnar were settled by Colonel Francis from 1851 to 1854; his rates vary from Rs. 1-8 in the adjoining villages of Khed to Rs. 1-12 in those of Junnar. There is still a further datum supplied by some contiguous villages of the Bhimthari Taluka, the rates of which have been introduced as lately as the present year, and in which the maximum rate was Rs. 1-8.

33. These last-mentioned villages being the most recently revised, their maximum rate would be applicable to such villages as, being contiguous to them, may also be similarly circumstanced as regards climate, distance from market, &c. The two villages of Takrár Máhálunga and Tákli are, however, the only two that adjoin them; but as they have the advantage of being nearer to the high road from Nagar to Poona, and the large bazaar town of Talegaon, they should have a somewhat higher maximum rate, which I would fix at Rs. 1-12, which rate I would also extend to all the villages on the eastern border of the district (in which a less favourable climate has been shown to exist) as far north as to Singwa. The fifth class, Rs. 2, would comprise all the villages immediately adjoining and to the west of those of Class VI. The fourth class, Rs. 2-4, in like manner, would be to the west of those of Class V., and those of the third class to the west of Class IV., whilst the first and second classes, Rs. 3 and Rs. 2-12 respectively, would apply to the villages

in the north-west of the district, and situated on, or adjoining the high road from Poona to Junnar. You will thus see that the rates I propose are raised gradually from east to west, in accordance with the increasing climatic superiority of the district in the latter direction. I propose, then, to have six classes, the grouping of the villages coming under each of them being shown on the annexed map, and the number in the following statement :—

Class.	No. of Villages.	Maximum Rate.	Remarks.
I.	1	3 0	
II.	16	2 12	
III.	13	2 8	
IV.	12	2 4	
V.	8	2 0	
VI.	6	1 12	
	56		} Three villages received from His Highness Holkar.
I.	1	3 0	
III.	1	2 8	
V.	1	2 0	
Total...	59		

34. There are no masonry dams in the district, but the people construct temporary embankments in several villages, especially in those along the banks of the Vel River. The chief crops grown under the pátis are sugar-cane, potatoes, earth-nut, chillies, vegetables, and, in a few villages, garlic. The highest rate I purpose to impose for pátis water is Rs. 6 per acre, and the minimum Re. 1. The assessment on this account amounts to Rs. 5,629, or an average of Rs. 2-10 per acre. The total former assessment on wells and pátis together (there is no separation under the two heads) was Rs. 13,433, of which, however, only 12,029 was collected last year, the remainder being remitted on wells not in use. The well lands have no extra assessment placed on them on account of water ; and as there are 10,047 acres of such lands, the sum foregone by Government on this account would not be less than from Rs. 20,000 to 25,000 probably.

35. Of rice land there are only 92 acres ; but as it is of a very superior description to that in Sholápur, I have put a maximum rate of Rs. 5 on it ; the average rate is Rs. 3-1-7.

36. The effect of my rates is to increase the assessment on Ausari, the only one of the 56 villages coming under the first-class rate, by 70 per cent. The villages of the second class are raised on an average of 74 per cent; those of Class III. 94 of Class IV. 90, of Class V. 95, and Class VI. 103 per cent. The average increase on all the 56 villages is 88 per cent over last year's payments. The following statement shows the general effect of the new rates, as compared with the old, in the 56 villages included in the diagram :—

	Occupied.		Unoccupied.		Total.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		Rs.		Rs.		Rs.
According to revised rates...	181,076	1,73,898	567	360	181,643	1,74,258
According to present assessment	160,692	92,359	548	230	161,240	92,589
	20,384	81,539	19	130	20,403	81,669

37. You will see from the above that the total assessment on the occupied lands of 56 villages is Rs. 1,73,898, being Rs. 81,539, or 88 per cent, higher than last year's collections. It is Rs. 81,601, or 88 per cent, more than the average collections from 1862 to 1871; Rs. 88,411, or 103 per cent, more than the average from 1852 to 1861; and Rs. 1,07,390, or 161 per cent, higher than the average collections from 1836 to 1840. The assessment on the three villages formerly belonging to Holkar, as realized by the Durbar at the time of transfer and collected up to the present time, was Rs. 9,869; this is raised by my rates to Rs. 13,806 or 60 per cent,—a significant fact, and one which appears to me conclusive as to the adequacy of the revised rates now being introduced in the Deccan.

38. The greatest individual increase is in the case of the village of Eklahara, being 159 per cent. The group in which the largest general increase occurs is that in which the maximum rate is lowest, and the average dry-crop rate in *this group is only* Rs. 0-10-1. The highest average dry-crop rate is Rs. 1-15-2, and occurs in the village of Pimpalgaon, the assessment of which notwithstanding is only raised 57 per cent. The average dry-crop rate in the 56 villages is Rs. 0-14-10.

39. The measurement was effected under the supervision of Messrs. Ward and E. A. Francis, and the classification under that of Mr. J. C. Whitcombe, who has submitted to me a careful report on the district. The test returns are appended, and I have every reason to believe that the work has been satisfactorily executed.

40. Some slight modifications may be expected when the rates have been finally corrected and examined; but I will not defer the submission of this report until the examination shall have been completed, as it is very desirable that it should be forwarded as early as possible for the consideration of Government.

I have the honour to be,

Sir,

Your most obedient Servant,

W. WADDINGTON, Lieut.-Colonel,
Supdt., Revenue Survey and Assessment,
Poona and Násik.

Statement.

*Contrasted Statement of the Number of Houses, Inhabitants,
of the Poona Collectorate, according to*

No.	Names of Villages.	Houses.	Inhabitants.			Wells.		
			Males.	Females.	Total.	Agricul- tural.	Drink- ing.	Out of repair.
1	2	3	4	5	6	7	8	9
1	Ausari Khurd ... {	357	1,048	841	1,987	99	...	19
		326	1,219	1,171	2,390	143	17	8
2	Ausari Budruk ... {	276	1,079	1,065	2,142	87	...	17
		405	1,219	1,171	2,390	122	2	23
3	Chándoli Budruk ... {	182	561	485	1,056	37	...	9
		150	508	464	972	47	4	10
4	Chándoli Khurd ... {	23	464	453	917	10	...	2
		15	66	55	121	13	...	4
5	Chás ... {	203	749	703	1,452	23	...	...
		146	611	574	1,185	22	...	5
6	Chinchodi ... {	175	561	538	1,099	21	...	...
		187	581	593	1,174	31	6	2
7	Dhámni ... {	339	697	664	1,361	54	...	13
		172	883	862	1,745	56	20	17
8	Eklahara ... {	41	103	106	214	12	...	...
		45	157	140	297	13	...	5
9	Kalamb ... {	144	595	553	1,148	45	...	4
		175	617	616	1,233	57	5	9
10	Lauki ... {	79	171	150	321	10	...	...
		58	164	178	342	14	1	...
11	Mahálunga ... {	...	40	39	79	1	...	...
		13	35	32	67	1	...	1

Cattle, Wells, &c., in 56 Villages of the old Pábal Taluka
Census taken in 1840-41 and 1871-72.

Total.	Carts and Ploughs.		Cattle.					Remarks.
	Carts.	Ploughs.	Horses. and Mares.	She-Buffa- loes and their young ones	Cows and Calves.	Bullocks and Male Buffaloes.	Sheep and Goats.	
10	11	12	13	14	15	16	17	18
100	12	65	37	145	671	655	236	
168	44	124	24	247	358	837	708	
104	35	177	29	213	611	765	1,373	
147	30	159	6	174	453	759	1,819	
46	72	28	17	45	195	262	599	
61	20	56	15	49	138	237	856	
12	1	16	...	3	53	74	124	
17	1	15	...	2	27	53	223	
23	13	39	57	100	273	322	591	
27	16	41	27	116	316	374	460	
21	10	44	27	115	273	342	233	
39	19	58	8	155	251	318	546	
67	25	103	33	205	713	523	313	
93	63	104	27	126	780	550	1,344	
12	2	29	2	7	86	113	14	
18	11	30	24	11	68	99	129	
19	9	62	14	41	206	351	502	
71	9	72	12	53	217	269	903	
19	7	21	1	23	122	131	699	
15	13	31	6	22	60	95	795	
1	...	...	...	...	...	...	...	
2	1	6	3	7	40	42	5	

Contrasted Statement of the Number of Houses, Inhabit

No.	Names of Villages.	Houses.	Inhabitants.			Wells.		
			Males.	Females.	Total.	Agricul- tural.	Drink- ing.	Out of repair.
1	2	3	4	5	6	7	8	9
12	Nándur ... {	180	397	378	775	46	1	4
13	Národi ... {	208	678	679	1,357	29	...	10
14	Párgaon ... {	86	525	504	1,029	9	1	11
15	Pimpalgaon ... {	314	809	647	1,456	80	1	12
16	Sákorá ... {	60	153	144	297	20	...	...
17	Wadgaon ... {	182	687	640	1,327	46	1	1
18	Bháradi ... {	67	182	113	295	10	...	1
19	Giroli ... {	64	320	327	647	9	...	6
20	Guláni ... {	68	268	253	521	14	1	3
21	Hewra ... {	80	323	184	507	26	1	9
22	Jánla... ... {	42	123	114	237	12	...	2
23	Khadki ... {	66	177	202	379	19	...	10

ants, Cattle, Wells, &c., in 56 Villages—continued.

Carts and Ploughs.		Cattle.						Remarks.
Total.	Carts.	Ploughs.	Horses and Mares.	Shee Buffaloes and their young ones.	Cows and Calves.	Bullocks and Male Buffaloes.	Sheep and Goats.	
10	11	12	13	14	15	16	17	18
29	11	31	16	39	270	235	516	
51	34	58	11	85	231	270	807	
29	10	31	23	141	235	336	586	
39	14	80	16	135	277	350	354	
18	20	46	16	140	428	421	27	
21	49	99	16	201	487	496	73	
66	20	38	8	10	203	364	688	
93	19	115	6	57	112	393	693	
11	4	22	9	17	68	119	107	
20	9	20	2	29	57	112	271	
27	7	38	20	92	220	345	365	
48	26	38	24	77	249	332	358	
10	9	28	7	41	182	122	47	
11	7	23	14	15	110	76	304	
13	12	35	15	99	262	204	361	
15	26	49	7	92	221	240	52	
12	16	15	7	137	236	278	43	
18	22	45	14	98	271	245	65	
23	...	...	...	...	...	...	...	
36	26	36	15	31	235	258	229	
12	1	16	7	12	95	81	139	
14	3	24	5	8	118	112	109	
27	6	32	6	13	112	163	128	
29	5	25	7	24	89	116	520	

Contrasted Statement of the Number of Houses, Inhabit

No.	Names of Villages.	Houses.	Inhabitants.			Wells.		
			Males.	Females.	Total.	Agricul- tural.	Drink- ing.	Out of repair.
1	2	3	4	5	6	7	8	9
24	Loni ...	245	883	820	1,703	68	15	28
25	Nirgúdsar ...	111	566	502	1,068	30	2	4
26	Pábal ...	505	2,217	913	3,130	98	78	20
27	Thorándla ...	64	123	125	248	18	1	2
28	Wákalwári ...	48	88	80	168	...	...	...
29	Wadú Budruk ...	110	542	542	1,084	27	...	16
30	Warúda ...	138	553	519	1,072	44	...	11
31	Apti ...	42	205	209	414	5	...	3
32	Hewra ...	55	265	274	539	26	1	5
33	Játegáon Budruk ...	70	309	291	600	14	...	3
34	Játegáon Khurd ...	65	188	188	376	8	...	3
35	Kánhur ...	169	802	726	1,528	46	2	24

ants, Cattle, Wells, &c., in 56 Villages—continued.

Carts and Ploughs.		Cattle.						Remarks.
Total.	Carts.	Ploughs.	Horses. and Mares.	Shee Buffa- loes and their youngones.	Cows and Calves.	Bullocks and Male Buffaloes.	Sheep and Goats.	
10	11	12	13	14	15	16	17	18
88	19	79	27	114	559	895	1,584	
111	39	90	33	33	512	418	1,133	
29	14	55	35	149	292	397	1,222	
36	6	40	22	76	344	347	1,057	
91	35	148	60	323	933	1,053	1,770	
196	107	164	59	294	1,075	1,006	1,572	
10	1	19	6	23	45	79	49	
21	9	22	1	14	51	110	434	
...	6	13	2	35	68	100	30	
...	9	13	2	26	54	89	23	
40	24	50	22	48	361	421	194	
43	56	27	11	40	413	472	192	
24	14	74	11	91	332	430	84	
55	56	78	10	177	562	493	453	
7	20	27	6	32	201	203	189	
8	18	22	8	37	172	220	185	
27	8	22	1	17	139	156	389	
32	17	62	13	22	172	185	285	
12	14	39	8	76	273	226	169	
17	35	35	9	45	238	263	376	
9	11	13	22	42	223	202	26	
11	6	18	12	33	201	180	32	
55	26	95	46	135	814	681	1,665	
72	40	105	23	82	756	755	797	

Contrasted Statement of the Number of Houses, Inhabi

No.	Names of Villages.	Houses.	Inhabitants.			Wells.		
			Males.	Females.	Total.	Agricul- tural.	Drink- ing.	Out of repair.
1	2	3	4	5	6	7	8	9
36	Khodad ... {	157	715	615	1,303	56	..	5
		204	630	628	1,258	63	2	17
37	Pimpla ... {	65	196	165	361	17	...	3
		82	248	238	486	19	1	8
38	Shikrápur ... {	192	662	623	1,285	41	...	17
		173	592	651	1,243	49	47	15
39	Ranjani ... {	123	419	398	817	32	...	5
		139	477	517	994	46	3	6
40	Walti ... {	86	261	266	527	29	...	2
		79	328	321	649	43	...	7
41	Wadgaon Pir ... {	57	225	233	458	11	...	7
		70	348	335	683	17	3	9
42	Waruda ... {	72	262	276	568	17	...	3
		76	274	260	534	17	3	6
43	Chincholi ... {	63	219	184	403	16	...	17
		74	268	236	504	22	1	12
44	Deogáon ... {	20	56	48	84	2	...	...
		24	70	56	126	6	...	...
45	Katápúr Budruk ... {	46	263	170	373	15	...	3
		59	239	244	483	15	...	4
46	Kondápuri ... {	86	266	223	489	20	...	...
		61	253	246	499	19	...	4
47	Nimgáon Mahalungi. {	181	513	476	989	30	...	5
		128	589	579	1,168	30	1	8

ants, Cattle, Wells, &c., in 56 Villages—continued.

Total.	Carts and Ploughs.		Cattle.					Remarks.
	Carts.	Ploughs.	Horses and Mares.	She Buffaloes and their young ones	Cows and Calves.	Bullocks and Male Buffaloes.	Sheep and Goats.	
10	11	12	13	14	15	16	17	18
61	18	93	12	29	155	452	1,000	
82	20	64	16	89	284	398	1,716	
20	18	27	10	39	259	233	102	
28	33	45	9	22	225	280	112	
58	11	42	34	79	547	419	228	
111	24	20	23	85	389	414	202	
38	14	75	20	67	256	299	1,346	
55	15	73	18	44	177	318	1,047	
34	10	29	10	35	194	235	857	
50	8	58	10	32	201	251	865	
18	7	44	4	71	262	237	253	
29	13	47	7	52	381	260	788	
20	9	36	17	47	432	277	106	
26	7	23	10	21	402	248	1,045	
33	7	26	14	41	270	156	213	
35	15	33	6	27	216	196	300	
3	2	6	...	13	53	51	...	
6	2	13	...	4	45	62	121	
17	...	9	35	17	160	99	736	
19	2	41	6	28	141	169	1,002	
20	17	37	20	20	304	252	90	
23	9	49	16	7	207	204	291	
33	21	65	32	73	707	319	441	
39	59	75	18	25	614	509	754	

Contrasted Statement of the Number of Houses, Inhabit

No.	Names of Villages.	Houses.	Inhabitants.			Wells.		
			Males.	Females.	Total.	Agricul- tural.	Drink- ing.	Out of repair.
1	2	3	4	5	6	7	8	9
48	Singwa ... {	103	409	404	813	28	...	8
49	Talegaon ... {	747	3,144	2,966	6,110	173	37	31
50	Wághála ... {	46	176	171	347	15	...	4
51	Chándoho ... {	30	167	141	308	12	...	5
52	Kátápur Khurd ... {	7	51	45	96	7	...	1
53	Kauta ... {	348	1,035	704	1,739	86	13	17
54	Mahálúnga ... {	191	950	856	1,806	66	4	12
55	Phákta ... {	44	211	216	427	13	...	1
56	Tákli Bhima... {	75	296	283	579	8	...	2
Total...		7,791	23,015	23,017	46,032	1,493	...	325
		7,441	28,198	25,327	53,525	1,977	275	449

ants, Cattle, Wells, &c., in 56 Villages—concluded.

Total.	Carts and Ploughs.		Cattle.					Remarks.
	Carts.	Ploughs.	Horses and Mares.	She Buffaloes and their young ones.	Cows and Calves.	Bullocks and Male-Buffaloes.	Sheep and Goats.	
10	11	12	13	14	15	16	17	18
20	5	35	17	52	226	225	647	
36	10	66	18	28	206	269	680	
155	71	197	158	225	1,949	1,845	1,173	
241	151	227	99	210	1,426	1,891	1,142	
18	3	17	10	25	156	120	431	
19	4	24	8	10	132	161	150	
11	4	23	3	3	198	133	56	
17	9	30	12	20	228	192	454	
5	3	8	3	16	54	51	192	
8	1	10	3	5	54	42	51	
63	21	82	63	83	758	660	3,152	
116	34	91	55	53	505	603	2,835	
56	39	80	19	141	434	553	260	
82	16	19	16	117	541	520	190	
7	10	32	11	21	239	190	613	
14	...	25	5	16	171	165	378	
5	6	41	13	24	333	266	53	
10	7	35	14	13	317	311	144	
1,616	754	2,715	1,124	3,014	17,634	12,131	23,634	
2,701	1,304	3,052	861	3,551	16,577	18,634	32,404	

W. WADDINGTON, Lieut.-Colonel,
 Superintendent, Revenue Survey and
 Assessment, Poona and Násik.

Measurement Test Statement.

Names of Assistants.	Number of Fields tested.	Fields in which the Percentage Error was within										
		1	2	3	4	5	6	7	8	9	10	Above 10 per cent.
Lieut. T. M. Ward } Mr. E. A. Francis }	1,630	999	295	148	61	36	26	17	14	3	4	27

Classification Test Statement.

Names of Assistants.	Number of Fields tested.	RESULT.									
		Errors within									
		a. p. ...	a. p. 0 6	a. p. 1 0	a. p. 1 6	a. p. 2 0	a. p. 2 6	a. p. 3 0	a. p. 3 6	a. p. 4 0	
Mr. W. M. Fletcher ... } Mr. J. C. Whitcombe ... }	2,124	419	769	535	201	122	36	22	6	14	

The following comparative statement exhibits the results of the new and former survey of 56 villages of the old Pábal Taluka, shown in detail under the same head :—

	GOVERNMENT LAND.					ALIENATED LAND.			
	Cultur-able assessed.	Unculturable.	Kuran	Gairan, Roads, &c.	Total.	Cultur-able.	Unculturable.	Total.	Grand Total.
According to present Survey ...	181,643	9,298	2,939	27,653	221,533	11,334	488	11,822	233,355
According to former Survey ...	161,240	18,970	2,529	22,401	205,140	10,789	1,224	12,013	217,153
Increase...	20,403	.....	410	5,252	26,665	545	.....	545	26,610
Decrease...	.....	9,672	...	.....	9,672	.....	736	736	10,408

W. WADDINGTON, Lieut.-Colonel,
Superintendent, Revenue Survey and Assessment,
Poona and Násik.

No. 37 of 1840.

To

GEORGE WINGATE, ESQUIRE,
 Superintendent of Revenue Survey,
 Bembla.

SIR,

The unexpectedness of the circumstances which have led me to request my services might be placed at the disposal of His Excellency the Commander-in-Chief will, I trust, be admitted as my apology for the very meagre report I am now about to make on the survey operations I have had the happiness of conducting in the Pábal Taluka during the past fair season. I did not intend drawing your attention to my proceedings until the work was further advanced; but now that my connection with the Survey is about to cease for a time, I am unwilling to leave unrecorded a few ideas obtained from actual observation. The suddenness of my departure, with its contingent preparations, compels me to be brief.

2. At the end of October 1839 the classification of the soil and the testing of the old survey measurements of that portion of the Pábal District under the Mámlatdár, denominated the Taraf of Pábal, were taken in hand, and proceeded most satisfactorily, both as to the quantity of work done and the excellent way in which it was accomplished, until the middle of last June, when the monsoon caused the suspension of all field work.

3. The total area of the taraf according to the late survey is 1,13,054 British acres, and the number of villages 28: of these the classification of 24 villages, comprising 72,210 acres, has been completed, leaving 4 villages not yet finished, but of which 3 have been commenced and 4,896 acres out of 21,631 classified. The remaining village, Talegaon (Dhamdhera), of the 28 is of large extent, 19,213 acres, and has not yet been touched. The total amount of acres remaining to be classified is 35,947, or about a third.

4. The progress of the measurement has been as follows:—22 villages, containing 65,472 acres, have been completed, and 6 villages (47,583 acres) are in progress, and probably will be finished in about 2 months. The measurements of the former survey have generally proved correct, and in such cases they have been retained.

5. The kárkuns of my establishment have, upon the whole, performed their duty extremely well. The difference between my classification and that of the Tarams has most frequently been merely a few pies out of several hundred. On testing the performances of the measurers, the average of difference between them and me has been found to be only 21 guntas 9 annas—a fraction above half an acre per cent! That all ranks of kárkuns have diligently and faithfully performed their various tasks I have every reason to believe. Mistakes may have occurred, but intentional fraud has been almost impossible, for every individual has been made to feel himself and his proceedings narrowly watched by me.

6. I have been able to procure from 2 villages only a list of the prices of grain for twenty years, but I can place no dependence upon them. It was my intention to have pointed out such agreement between them and similar lists of the Bhimthari District, as circumstances had led me to expect to find; but since I can trace no resemblance between those two lists, it would be idle to endeavour to discover any between either of these and those of Bhimthari. I shall, therefore, in suggesting that the Pimpalgaon sanctioned rates of assessment be adopted for the taraf of Pábal, confine myself to the remarks that the climate and productions are so much alike, the proximity to Poona and means of transport of produce to its markets so corresponding, that I am inclined to believe similar rates would be suitable. I should much wish to enter into more lengthened explanations of my reasons for proposing the same rates, but time will not permit. As the survey of the district will now be conducted under the superintendence of another officer, it becomes less necessary for me to dwell on the subject; his further inquiries regarding it will enable him to form more conclusive opinions than mine.

7. I am inclined to think the climate of this taraf is much the same throughout, with, perhaps, the exception of a few villages forming a strip of land on the eastern portion. This difference is imagined for this reason. In the whole taraf there are 4,462 houses; of these detailed returns of 24 villages have been received, showing houses with tiled roofs 254, with flat mud-roofs 1,972, with thatched 259; total 2,755: the balance of 1,707 belong to the 4 villages whose returns have not yet come in. Now so great a proportion of mud-roofs would lead one to infer the absence of heavy rain where they abounded, and some idea may be formed as to which part of the taraf enjoyed least rain, by observing the distribution of the tiled houses. Out of 254 only 8 are on the eastern portion of the

taraf, on which side also are 9 out of the 10 villages altogether without tiled roofs, while the 10th is about the centre. I do not lay any undue stress under the above circumstances; they are merely mentioned as a curious test to ascertain the prevalence or otherwise of the rain, and thus to assist in drawing conclusions as to the climate and capabilities of a district or its parts. In the present instance this taraf is composed of so narrow a strip of land that it may be viewed as being in climate much the same throughout.

8. The condition of the people of this taraf is by no means so impoverished as of those who fell under my notice farther eastward in the Sholápur Collectorate, and the existing assessment, although unquestionably too heavy, is not so intolerable as elsewhere. Wretched though the peasantry be, yet they are some shades better circumstanced in their houses, clothing, and personal necessities, and also in their stock and agricultural essentials. The villages are in many places very dilapidated, and their walls crumbling to the ground. There are 33 chauris, of which 19 are inhabitable, and the remainder in a miserable plight. Manufactures cannot be said to flourish, though they pay taxes to the amount of Rs. 593-15-11; of schools there are 11, and of shops 188.

9. The number of cultivators is 2,442; of these 1,850 are Mirasdárs, 492 Upris, and 100 Wowand-kurris. There are 1,225 ploughs, 7,521 bullocks, and 430 carts. The amount of land cultivation has remained very steady; since the introduction of the late survey in Fasli 1239 (A.D. 1829) there has been very little fluctuation. The average of the last three years shows an increase over the first three years of about 4,000 acres in the whole district. It is difficult to ascertain the state of cultivation under the Mamul system which existed before the survey, because the denominations of the land were so various (viz., Paka Biga, Kacha Biga, Chahur, Rukha, and Khandi) that it is impossible to know what quantity of land they represent in British acres.

10. There is a great quantity of garden cultivation in the taraf, and the same system of assessing it should be adopted as in Indápur. There are 739 wells and 69 *burkis*; of the former 208 are out of repair, of the latter, 44. Irrigation is also extensively carried on by means of numerous *páthas*.

11. When the district of Pábal came under our management in Fasli 1230 (A.D. 1820), the revenue from the land was Rs. 83,317, from taxes Rs. 4,183; total Rs. 87,500. The year before

Condition of the people and villages of the Taraf.

Cultivation.

Bagayet cultivation.

Revenue collections and taxes of the district.

the introduction of the late survey, Fasli 1233 (A.D. 1828), the land revenue was Rs. 47,958, or nearly one-half what it was nine years previous, and the taxes Rs. 3,281, one-third less. On the introduction of the survey the revenue was Rs. 53,980, or about Rs. 6,000 more, but the following year it sunk to about what it had been the previous year. Since Fasli 1245 (A.D. 1835) it had been gradually diminishing at the rate of Rs. 1,000 per annum, and in Fasli 1248 (A.D. 1838) was Rs. 51,505, or Rs. 31,752 less than when the country came into the hands of the British, while the taxes are Rs. 1,897, or Rs. 2,296 less. During the first nine years, while the Mamul system prevailed, remissions to the amount of Rs. 67,645-15-1 were given, and during the last ten years, under the survey, the sum of Rs. 76,289-15-5 was remitted, so that in the space of nineteen years the remissions have amounted to the enormous sum of Rs. 1,43,935-14-6, nearly three years' revenue. Surely the assessment cannot be called a light one where such sacrifices have been demanded.

12. In concluding this hasty and most imperfect report I venture to express the earnest hope that nothing may be permitted to impede the Revenue Survey's onward march through the length and breadth of the Deccan. I am fully persuaded that its beneficial effects in keeping the peace of the country will, on the withdrawal of troops, be equivalent to those of two or three regiments, with this advantage in favour of the present survey, that its career is calculated to bring blessings in its train; and although such happy results may not immediately be apparent or even produced, yet, in due time, miseries will be alleviated, present difficulties will be overcome, and, with life and possessions rendered more secure than they now are, the calm of peace will be enjoyed. Certain principles are, I think, at work, surely though slowly. Even amidst the gloom of existing realities, the heart may beat high with the hope of the approach of that period when the moral chaos will be reduced to order, and the now inert natives of India, no longer wholly engrossed with the tormenting embarrassment of mere food and raiment, will be seeking the conveniences and enjoyments and elegances of this life; when ignorance will be felt irksome, and the pursuit of wisdom become the highest gratification of the mind; when knowledge will increase, and India will rise in the scale of nations.

I have, &c.,

GEO. HENRY ROBERTSON, Lieut.,
Assistant Superintendent, Revenue Survey, in Pábal.

Camp near Poona, 29th September 1840.

To

G. WINGATE, ESQUIRE,

Superintendent, Revenue Survey, Poona.

SIR,

The survey of the Pábal Pergunna being finished, I have the honour to submit some remarks on the district relative to the settlement of the new rates.

2. The Mámlatdár's division of the pergunna, with the exception of 4 villages, was surveyed under the superintendence of Lieutenant Robertson, who having sent you a report on this part of the district, my observations will have reference chiefly to the Mahálkari's division.

3. The Pábal Pergunna consists of a slip of land nearly from north to south, the northern half of which is the Mahálkaries' division, called Ausari Peth; this was surveyed during the past fair season under my superintendence. There are two rivers running through the peth, which unite at the south-east angle near Párgaon; on the banks of these rivers nearly all the villages are situated. The soil of that part through which the Mina flows, from Heura to Kátápur, is of an inferior description, being chiefly Tambad and Bardi, with very few trees, and great part is uncultivated. The other stream, the Gor, from as far as Pimpalgaon, runs through land of a better description and tolerably well supplied with trees, chiefly mango, and nearly all the land is cultivated; on the other river is the village of Wargaon, where Mr. Mutti has established his silk manufactory.

4. In Ausari Peth there are 3 Dumála and 31 Khalsat villages; in the latter the test of the measurement has been completed with the exception of a few fields. The measurement of the former survey proving very incorrect in 16 villages, I ordered them to be remeasured throughout, and found the amount of error on the arable land in one village as high as 52 acres per cent; in the other 15 villages from 17 to 30 acres per cent, the error being almost entirely in favour of Government; in the remaining 15 villages the test of error being within 10 per cent, the former measurement has been retained.

5. During the past fair season the tarams under my charge have classified the whole of Ausari Peth containing 74,662 acres, besides 4 large villages in the Pábal Taraf containing 21,631 acres.

6. The work of the kárkuns, both measurers and classifiers, appears to have been very satisfactorily performed, since in the fields tested by me the difference between their work and mine I found to be very trifling.

Correctness of Kárkun's work.

7. Prior to the late survey the records of the measurement of the land in this district was kept in so many different kinds of measurements, and these again in their relative quantities differed in every village (see statement of the yearly cultivated land), that it is almost impossible to estimate in acres the land under cultivation or waste with any degree of correctness; I have, therefore, in framing the accompanying diagrams, commenced from the year 1829, when the whole district was measured in acres, and at the back of each diagram I have shown by the upper zigzag line the yearly amount of assessment on the cultivated land, by the lower zigzag line the amount actually collected yearly since the year 1820.

Reasons for giving two diagrams.

8. When Ausari Peth came into our possession in 1820 A.D. (1230 Fasli), the amount of assessment on the land under cultivation (Ain Jamá) was Rs. 80,258, the year before the last survey it had fallen to Rs. 56,534, and on the introduction of the survey in 1829 it fell to Rs. 46,618. Since then to the present time the quantity of land under cultivation has undergone but little fluctuation, but the amount of remissions and balances have been much larger since the survey than they were before. From the year 1820 to 1829, the year the survey was introduced, a period of nine years, the amount of remissions and balances was Rs. 43,319, and since 1829 until the year 1839, being eleven years, it amounted to Rs. 92,601, making a total of Rs. 1,35,920.

Remissions granted.

9. When the peth came into the British possession in 1820 A.D. (1230 Fasli), the amount collected from the land was Rs. 80,258, being the full assessment without any remission; the year before the survey it had fallen to Rs. 44,874, and on introduction of the survey in 1829 it fell to Rs. 32,539; in 1831 it fell to Rs. 25,531; the following year it was more favourable; and in 1833 and the two following years nearly the whole assessment was collected; in 1836 it again fell to Rs. 35,268, and since then it has fluctuated between Rs. 35 and 40,000, which is less than half the amount collected when we first took possession in 1820. These remarks will be more readily understood by referring to annexed diagrams Nos. 1 and 2.

Collections from the land.

10. This pergunna being situated near the Gháts, is more favoured with respect to rain than the district situated further to the eastward, and consequently I think the difference in the fertility between the superior and inferior soils not so great. The climate I think much the same throughout, with the exception of a few villages to the north-west surrounded with hills, which attract the clouds, rendering the supply of moisture more abundant and certain.

11. There is a weekly market in several villages at which vegetables and small quantities of grain and coarse cloth are exposed for sale; there is no traffic of any consideration carried on in the district, the surplus gram, tobacco, chillies, &c., being carried either to Poona, Panwel, or Bhiwandi. Large droves of bullocks, loaded with cotton from Oomrawutti, pass through Koroti and Pábal on their way to Bombay.

12. The chief grains grown on Jerayet land for kharif crop are bájri and jowári; there are also small quantities of other grains. The rabi crop is wheat, gram, and kardi.

13. There are 806 wells in good repair, and 119 out of repair; 64 burkis in good repair. The wells are chiefly used to produce vegetables, such as sweet potatoes, chillies, onions, carrots, brinjals, earth-nut, bendi; also wheat and gram, and in a few villages small quantities of sugarcane, plantains, and mulberry trees.

14. The bund across the Mina River waters 362 acres of land at Narayengaon when in thorough repair; there were several leaks when I saw it in May last, and as much water passed through them as flowed along the path; the kulkarni said that it had been leaky for the last three years, so that some fields of about 40 acres at the greatest distance from the bund received water only till December, and if in proper repair they would be watered until the end of April; each field receives a supply of water once in eight days. At the eastern extremity to which the path at present runs is a deep nulla; over this in former days there was an aqueduct, by means of which the path watered other 80 acres of land until the month of December. To rebuild this aqueduct would cost a large sum. After the month of February the water is thrown from the bund into the path by men with scoops.

15. According to the last survey there are in Ausari Peth 75,177 acres of arable land; of these 55,970 acres are cultivated, and 19,206 acres are waste. From returns lately received from the villages, there appear to be 1,433 ploughs, 368 carts 9,436,

bullocks, and the total number of cultivators 3,292; of these 2,719 are Mirasdárs, 426 Upris, and 117 Wowandkari.

16. There are only coarse cloths and kambli made in small quantities not sufficient for their own use.

Manufacture.
 17. In 15 villages there are good chauris, in 10 villages they are sadly out of repair, and in 7 villages the chauris are in ruins. The village authorities were urgent to have their chauris repaired, as they are obliged to carry on their duties in their own houses. The chauris are also useful and convenient for native travellers to put up in.

Chauries.
 18. In 10 villages there are Marathi schools giving instruction to 244 boys in all. At Narayangaon the master is paid by the Government; in the other villages the pay of the master varies according to the number of boys who attend the school, and ranges from 3 to 6 rupees a month, each boy paying from 2 to 4 annas a month, according to the progress he has made; the boys are all very young, as the parents do not like paying for them, and they soon withdraw them. When the scholars are reduced to a small number, the master, not deriving sufficient to support himself, leaves the village in hope of a better situation in another. A few Mahratta spelling books (Lipidára) and reading books for beginners would be found very useful if distributed amongst the village schools.

Schools.
 19. Lieutenant Robertson having reported on the Pábal Taraf, my remarks have hitherto had reference chiefly to the Ausari Peth. The following remarks have reference to the district in general.
 20. The advantages enjoyed by this district over Sholápur are considerable from vicinity to the Gháts, the more certain supply of rain and cooler climate, also better markets, as Poona and Bombay; the difference in the price of grain I am not able to point out, the returns furnished by the villages being very unsatisfactory.

This district compared with Sholápur.
- From the annexed diagram of the district it will be observed that the amount realized from the lands is now far below the assessment fixed by Mr. Pringle, which has now become merely nominal, and clearly pointing out the necessity for a reduction.
21. The district of Pábal can, I think, easily bear an increase of 35 per cent on the rates fixed for Sholápur, and 10 per cent additional on the inferior soils on account of their greater fertility.

Proposed rates for Jerayet.

There are a few villages on the north-west of the district which might bear an additional 20 per cent from their being in the midst of hills and the supply of rain more certain. On the eastern part of the district the rain is less certain, being distant from the hills ; here a few villages might be lowered 20 per cent less than the rate for the district.

Having calculated the above rates on several villages, I estimate that they will give an average of 9 annas per acre, and this will make a maximum Jerayet assessment on the arable land of the whole district, exclusive of Inams, of Rs. 92,812 ; to this may be added Rs. 15,494 for Bagayet, giving a Kamal assessment of Rs. 1,08,306, that is when the whole land is under cultivation. This will give an increase on the average of the revenue received for the last ten years of Rs. 26,306. The immediate sacrifice on the part of Government I calculate will not be more than Rs. 525 less than the average for the last ten years of the collections from the land under cultivation.

22. In fixing the rate on the garden land I would recommend the same plan as that adopted for Sholápur, at 2 rupees per acre ; but in this district there is a considerable quantity of land watered by paths, and as this kind of irrigation is less expensive to the ryots than well irrigation (the expense of a man and bullocks to draw the water not being incurred), I would recommend 3 rupees per acre for paths. There is also a small quantity of that very rich soil, called Dehli, deposited by the river. Some of this land put up to auction last year was rented for 8 rupees per acre. I think since this kind of land is liable to increase or diminish from the force of the river, that the present system of disposing of it by yearly sale had better be continued. The garden land at Narayengaon being watered from a bund across the Mina River, which costs Government a large sum to keep in repairs (rebuilding about one-third part of it about six years ago amounted to about 37,000 rupees), and the rates having been reduced only a few years ago (in 1838) by the Revenue Commissioner, I should not, therefore, think it requisite to make much reduction in the present rate ; and from the accompanying table, showing the remissions granted for the last eleven years, it does not appear to have been so highly assessed as the Jerayet land ; but since in some years they meet with difficulty in paying the full amount, I think a further reduction of 1 rupee on the 1st class sufficient :—

Rate for garden land
by wells.

By path.

Dehli soil.

Narayengaon Bagayet.

Dehli

The former rates of the different classes were as follows :—

Awul, or 1st class Rs. 17	Doom, or 2nd class 12-8	Sheem, or 3rd class 6	Sheem, or 4th class. 3	<i>Ch. am</i>
Reduced by the Revenue Commissioner in 1838 to—				
14	9	4	3	
Proposed present rates—				
13	8-8	3-8	2-8	

23. Whether the above rates be approved of, or others adopted, I trust you will be able to give me intimation of the decision of Government in time to enable me to finish off the papers of the Pábal Taraf in time for the next Jamábandi.

I have, &c.,
L. LANDON, Captain,
Asst. Supdt. Revenue Survey.

Poona, 25th August 1840.

No. 149 of 1841.

To
P. STEWART, Esquire,
Collector, Poona.
SIR,

The accompanying reports by Lieutenant Robertson and Captain Landon give some accounts of their proceedings in revising the survey of the Pábal Taluka of this Collectorate, and contain an exposition of their views regarding the imposition of new rates of assessment, upon which subjects I shall now do myself the honour to submit a few observations.

2. The field operations connected with the revision of the settlement of this taluka are now completed, and have occupied exactly two seasons, in one of which they were conducted by Lieutenant Robertson, and in the other by Captain Landon. The former officer was suddenly called away from his charge about this time last year to join his regiment on field service; his report was prepared amid the hurry and bustle attendant on his departure, which compelled him to take a briefer view of the important subject under discussion than he had wished and intended to do. The subject, however, is well continued by Captain Landon, and in the data and arguments contained in the two reports we have ample means of arriving at sound conclusions as to the proper amount of assessment to be fixed for the taluka. The descriptive portion of Lieutenant Robertson's report is confined to the pergunna of

Pábal, under the immediate charge of the Mámlatdár, and on this account that of Captain Landon's treats more particularly of Peth Ausari, the remaining division of the district which is managed by a Mahálkari.

3. The reports of both officers contain a short sketch of their proceedings connected with the measurement and classification of the district, and mention in very satisfactory terms the proficiency attained by their native establishments.

4. The taluka of Pábal is described, and will be seen from the map appended to Captain Landon's report, to be a narrow slip of land lying nearly due north and south, the northern portion, Peth Ausari, forming the Mahálkari's charge, and the southern, Taraf Pábal, that of the Mámlatdár. All parts of the district, therefore, being nearly equidistant from the Gháts, it possesses little variety of climate. In the north-western corner, however, there are a few villages hemmed in by hills of considerable elevation, which occasion a greater fall of rain here than in other parts; and, on the other hand, there are some villages along the eastern boundary, and away from the hills, where the rain is more scanty than in the district generally. These particulars will be found more particularly noticed in the 7th paragraph of Lieutenant Robertson's report, and in the 3rd and 21st of that by Captain Landon.

5. The statistical information contained in both reports will be found of an interesting nature, and to bear out both officers in their opinion, that the condition of the cultivators, though depressed, is considerably better than that of the ryots of the Sholápur Districts in which they had previously been employed. The large proportion of Mirásdars, stated by Lieutenant Robertson in his 9th paragraph at 1,850 out of a total of 2,442 cultivators, in the Taraf of Pábal, and by Captain Landon in his 15th paragraph at 2,719 out of 3,262 cultivators in Peth Ausari, shows clearly that this district has never suffered to the same extent from the devastating effects of famine and rapine which have swept away most of the Mirás families from the eastern parts of the Deccan.

6. That the district, however, is by no means flourishing, but, on the contrary, suffers from over-assessment, is equally apparent from the dilapidated state of many villages, and the fact that cultivation has remained nearly stationary at 105,000* acres throughout the term which the late survey settlements have been in operation, while more than 50,000 acres, or about a third of the Khalsa arable land of the taluka, has for the same time been lying waste. Of a Kamal Jerayet assessment, too, fixed at the last

* Cultivation in the past season had risen to 120,000 acres, but without being followed by any increase of collections, which were below the average.

survey for the whole arable land, exclusive of Inams, at Rs. 1,55,000, in round numbers an average amount of Rs. 72,000 only, or less than one-half, has been realized, as will be shown in a succeeding paragraph. In Diagram No. 5, appended to Captain Landon's report, the horizontal red line represents the average collections of the eleven years preceding 1840-41 to have been Rs. 82,000, but in this are included the collections on all the items of the Ain Jamá, or 10,000 rupees in excess of the receipts on account of the Jerayet assessment.

7. The subjoined statement exhibits the financial results of our management of the taluka, which for the first nine years of our rule was settled on the native or Mamul system, and for the last twelve on that introduced by Mr. Pringle:—

Statement showing the average results of the Jamabandi Settlements of Taluka Pábal since it came under British management.

Specification.	Ain Jamá or Land Revenue.	Sayer Jamá or Taxes.	Total Jamá.	Amount collected inclu- sive of full allowances to Hakdars and village char- ges up to 31st July 1841.	Remissions given and Balances uncollected up to 31st July 1841.
	Ra.	Ra.	Ra.	Ra.	
Average of 9 years under Mamul settlement	1,29,043	8,783	1,37,826	1,25,183	{ 11,800 remit- ted. 843 outstand- ing.
Average of 12 years under Survey Settlement	1,01,350	6,339	1,07,689	87,849	{ 17,141 remit- ted. 2699 out- standing.

8. The large average amount of the Jamá and collections under the Mamul shown by this statement is accounted for, as in the case of every district upon which I have yet reported, by the comparatively enormous revenue drawn from the land in the first few years of our rule. For the first three years the actual receipts on account of land revenue, as will be seen from Diagram 6 of Captain Landon's report, averaged upwards of 1,60,000 rupees per annum; in the fourth year they had fallen to 1,08,000 rupees; and in every succeeding year they were less than even this last. There can be little doubt that the over-estimate of the capabilities of the Deccan formed, and acted upon by our early Collectors, drained the country of its agricultural capital, and

accounts in great measure for the poverty and distress in which its cultivating population has ever since been plunged.

9. For the last twelve years, when the Jamábandi was nominally made according to the assessment fixed at the last survey, the average receipts on account of land revenue will be found, on deducting the Sayer Jamá from the collections entered in the preceding table, to have been, as already stated, about 82,000 rupees. Under the head of land revenue, however, are included various *Babtis* to the amount of nearly 6,000 rupees per annum, and which may be safely estimated to yield 5,000 rupees under the settlement about to be proposed. This amount must, therefore, be deducted from the preceding sum of 82,000 rupees to find the actual average realizations of the last twelve years from the arable land, which is, therefore, 77,000 rupees. And, again, from this last amount a sum of, at least, 5,000 rupees must be deducted on account of the extra assessment on Pathasthul Bagayet, which is considerable in this district, in order to ascertain the average collections on account of the Jerayet assessment, which, therefore, have certainly not exceeded 72,000 rupees per annum, or less than one-half of the survey rental. This affords a notable instance of the effect of our assessment; that now existing in this district being little less disproportioned to the actual collections than in other parts of the country to which my inquiries have yet extended.

10. If, therefore, we can secure an annual revenue of 77,000 rupees from the Jerayet and Bagayet assessments about to be submitted for your approval, the State will be secured from loss; but I trust to be able to show that not this alone, but a very considerable sum in addition, may be realized with ease, and the prosperity of the district advanced at the same time.

11. Lieutenant Robertson, in the 6th paragraph of his report, recommends for the Pábal Taraf the rates of assessment already sanctioned by Government for the Pimpalgaon division of Bhimthari, stating, as his reasons, that the climate and productions of the two districts are so much alike, their proximity to Poona and means of transport of produce to its markets so corresponding, as to make him believe that similar rates would be suitable to both. Captain Landon proposes rates 35 per cent higher than those adopted in the Sholápur Taluka (*vide* his 21st paragraph), which is considerably higher than Lieutenant Robertson's proposal.

12. Part of the Pábal District is similarly situated to the Pimpalgaon division of Bhimthari, but the greater portion of it is considerably nearer to the Gháts; while the high lands between the Bhima and Gor rivers run out from the latter range through

the heart of the district, and must occasion a considerably greater fall of rain there in the monsoon months than takes place in the open plain of Bhimthari. This is also established by the almost entire absence of the Shalu or cold-weather jowári, the staple of the Eastern Deccan, as a rabi crop in Pábal, while it is cultivated to a considerable extent in Pimpalgaon. The climate of the former district more nearly resembles that of Haveli, in my opinion, than of Pimpalgaon. In respect of markets it may be considered on a par with the latter.

13. The rates of Pábal, then, judging from a combined consideration of climate and markets, ought, in my opinion, to hold a middle place between those of Pimpalgaon and Haveli; but those proposed by Captain Landon approach very nearly in amount to those recommended in my report for the latter district, and do not appear to me, judging from what we have hitherto been able to realize from the district, calculated to afford sufficient relief to the cultivators. In comparing also, in his 21st paragraph, the future rental of the district at the rates he has proposed with the amount of past collections during the last ten years, it has escaped his notice that the latter include from 5,000 to 6,000 rupees on account of *Bábtis*, independent of the land assessment; and that his assessment would be, therefore, 31,000 instead of 26,000 rupees in excess of the average revenue of past years as he has supposed. This would be an increase of 38 per cent; and I am not led to believe that so considerable an assessment could safely be imposed in the present circumstances of the district, but am of opinion that some abatement is required to meet the latter, as well as to place the district on the same favourable position with others already settled.

14. These objects will, in my opinion, be sufficiently attained by reducing the rates proposed by Captain Landon 10 per cent., which, with this modification, I beg to recommend for adoption. The increase and diminution of the rates for the taluka in general, in the case of particular villages proposed by Captain Landon in his 21st paragraph, appears to be very judicious, and from personal observation and inquiry I am convinced that the distinction he has made is not more than sufficient to compensate for the variety of climate exhibited in the instances under consideration.

15. The quantity of irrigated land in this district is very considerable, amounting in all to about 6,000 acres, of which 3,900 are watered from wells alone, 950 from paths, and 1,150 from wells and paths combined. That from wells, or the Mothasthal Bagayet, has not hitherto been subjected to any extra taxation, but is now recommended by both Lieutenant Robertson and Captain Landon to be assessed on the plan adopted for the eastern districts. I have already suggested this course in the case of the Haveli Taluka,

and the Bagayet cultivation of both districts being exactly similar, I would recommend it for adoption here. I would also recommend that the Pathasthal Bagayet be assessed, as in Haveli, by a tax of 3 rupees per acre in excess of the Jerayet rate for the best kinds, and varying from this down to 1 rupee per acre for inferior descriptions. Land watered from both paths and wells would be assessed by a combination of the two plans.

16. To these suggestions an exception requires, however, to be made in the case of the Pathasthal watered by means of the bandhara thrown across the river Mina near the village of Narayengaon. In consequence of the supply of water here lasting nearly throughout the year, and the Bagayet cultivators being put to no expense for the repair of the bandhara, they can well afford to pay a greatly higher rate than would be possible in other situations. The former Bagayet rates were reduced considerably by Mr. Williamson, the late Revenue Commissioner; and Captain Landon is of opinion that they are now paid without much difficulty. The reduction, as will be seen from the statement appended to Captain Landon's report, has had the effect of bringing an additional quantity of land under irrigation, but that officer is apprehensive of the rates being still a little too high, which was also the impression left on my mind on inquiring into the subject when at the villages last year; and I would, therefore, recommend the adoption of the slightly reduced rates proposed by Captain Landon, the latter being understood to include the Jerayet assessment, as in the case of those fixed by Mr. Williamson.

17. The revenue likely to be yielded by the Bagayet taxation here proposed is estimated by Captain Landon in his 21st paragraph at Rs. 15,494 in excess of the Jerayet assessment; but this is certainly the limit, and I do not myself think it likely to exceed Rs. 13,500.

18. Among the *Bábtis* of the Ain Jamá there is a Miraspati, amounting to about Rs. 300, levied every third year from the Mirasdár cultivators of a few villages which is intended to be absorbed in and abolished by the new settlement, the latter being considered to include every cess upon the land. The sanction of Government to carry this suggestion into effect is, therefore, requested.

19. I take this opportunity also to bring to your notice that there is another pati of the same name, but much larger in amount, (being in some years nearly 2,000 rupees) entered in the Sayer Jamá, and levied every third year from Balotidars. It can hardly be doubted that this tax would be much more readily and easily paid if a third of its present amount were levied annually instead of the whole at the end of every third year, as it is now done;

and I trust to be excused the freedom of suggesting this alteration, though the tax in question is unconnected with this land assessment.

20. I now proceed to show the effect of the new settlement modified as above proposed. The arable land of the district, exclusive of Inams, contains 165,000 acres, of which the Jerayet assessment, at an average of 9 annas per acre, as estimated by Captain Landon, would amount to 92,812 rupees : this rental reduced 10 per cent, as I have recommended, would be 83,531 rupees ; and the latter increased by 13,500 rupees, the sum estimated to be yielded by the extra cess on irrigated lands, gives a Kámál of 97,031 rupees for the Jerayet and Bagayet assessments of the Khalsa arable land under the new settlement, which is 26 per cent in excess of the average collections of the last 12 years, shown in my 9th paragraph to have been 77,000 rupees. The *Bábtis* of the Ain Jamá, independent of the regular assessment, and consisting of Amals in alienated village, cesses and Inams, proceeds of kurans, &c., together with the Sayer Jamá, may be estimated to yield 10,000 rupees per annum, which added to the Kamál of 97,000 rupees above noticed, gives a sum of 1,07,000 rupees as the limit capable of realization under the new settlement on the supposition of the whole land being brought under cultivation, or nearly 20,000 rupees in excess of the realizations from all sources during the last twelve years, shown in the statement appended to my 7th paragraph to have been 87,800 rupees.

21. It would be too much, however, to look for the whole arable land being appropriated ; but the experience of the effects of the settlement of other districts warrants us in anticipating that it will be so very nearly, and that the assessment on the portion unappropriated will be quite inconsiderable, as the land so left will be of very inferior quality. I do not doubt, therefore, that the collections generally under the new settlement will average from ten to fifteen thousand rupees more than those of the last twelve years, which I trust will appear sufficiently satisfactory in a financial view, independent of the indirect advantages that will accrue to the revenue by an increased consumption of taxed commodities in the district as the latter advances in wealth and population. Nor will any immediate sacrifice of revenue be necessary, as I estimate that even in the first year of the new settlement any deficiency in the Jerayet assessment will be almost, if not quite, made up by the extra cess on irrigated lands.

22. I would beg, however, to propose, as in the case of the Haveli District, with the view of removing all obstacles to the appropriation of waste, that no portion of this should be hereafter given free for pasturage of the village cattle, but that every waste

field be sold by auction annually to the highest bidder, on the plan suggested in my letter of the 27th August last, handing on Lieutenant Nash's report on the Haveli District.

23. I shall now conclude, with a request that you will do me the favour to lay these reports before the Revenue Commissioner at an early opportunity, as the season is already far advanced, and it is of great importance to obtain the sanction of Government to the new settlements in time to admit of their being brought into operation during the ensuing season.

I am, &c.,

GEORGE WINGATE,
Superintendent, Revenue Survey.

Poona, 7th September 1841.

No. 1611 of 1841.

To

JOHN VIBART, ESQUIRE,
Revenue Commissioner.

SIR,

I have the honour to forward an original letter from Lieutenant Wingate, handing the report of his Assistants, Lieutenants Robertson and Landon, containing an account of their proceedings in revising the survey of the Pábal Pergunna of this collectorate, and proposing new rates of assessment.

2. Lieutenant Wingate has entered so fully into the subject treated of by his Assistants that I have very little more to observe than that I concur with him in the view he has taken of the subject, and beg to recommend that the rates proposed by him be adopted for the reasons stated by him.

3. Lieutenant Wingate has shown that, if an annual revenue of 77,000 rupees can be secured from the pergunna from the Jerayet and Bagayet assessment, the State will be secured from loss; and, further, that the pergunna is capable of yielding a considerable sum in addition to that amount without affecting the prosperity of the district, which will rather be advanced.

4. I beg to recommend that the rates proposed by Lieutenant Wingate in his 16th paragraph for Pathasthal watered by means of the bandhara thrown across the river Mina near the village of Narayengaon be adopted, the supply of water lasting nearly throughout the year; and the Bagayet cultivators being put to no

expense for the repair of the bandhara, are consequently able to pay a much higher rate than others not similarly situated.

5. With reference to the proposition contained in the 18th paragraph, I beg to recommend that the Miras-pati be abolished, and its amount considered as included in the rate proposed for the land; and request you will have the goodness to procure the sanction of Government to this measure being carried into effect.

6. I think the change proposed by Lieutenant Wingate in the 20th paragraph of his letter in the mode of collecting the Miras-pati, might be adopted with advantage, and beg to recommend it for the sanction of Government.

7. I beg to recommend the proposal contained in the 22nd paragraph for adoption on the same terms as recommended by me in the 4th paragraph of my letter to your address, No. 1703, dated 13th instant, forwarding the reports of Lieutenants Wingate and Nash on the Mámlatdár's division of Haveli Pergunna.

8. May I request the favour of your forwarding these reports at an early period to Government for sanction, in order that the rates may be introduced during the ensuing season.

9. I think the rapidity with which the survey of the Pábal Pergunna and that of the Mámlatdár's division of the Haveli Pergunna has been completed will afford great satisfaction to Government, particularly when the disadvantages Lieutenant Wingate experienced, from the constant removal of his Assistants on field service, is recollected; and it is probable that hereafter under more favourable circumstances, when both officers and the native establishment become more familiar with their work, even greater progress may be made in the same period.

I have, &c.,

P. STEWART,

Collector.

Collector's Office, Poona, 21st September 1841.

No. 1699 of 1841.

To

P. STEWART, ESQUIRE,

Collector, Poona.

SIR,

I have the honour to acknowledge receipt of your letter, dated 21st September last, No. 1761, with accompaniments, being reports

by the Superintendent of the Deccan Survey, and his Assistants, Lieutenants Robertson and Landon, on the revision of assessment in the Pábal Taluka; and in reply beg to annex copy of my letter to Government, and their reply, dated 3rd instant, No. 3679.

2. You will observe that the new rates proposed both for Jerayet and Bagayet land are approved; and you will be pleased to lose no time in introducing them.

3. The Miras-pati, referred to in paragraph 10 of my letter to Government, is to be abolished, whilst that mentioned in paragraph 11 is to be converted into an annual instead of triennial payment.

4. The plan of selling by auction the waste lands is approved; the limitation suggested by me in paragraph 13 of my letter is not deemed necessary.

I have the honour to be,

Sir,

Your most obedient Servant,

J. VIBART,

Revenue Commissioner.

*Poona, Revenue Commissioner's Office,
6th December 1841.*

No. 1444 of 1841.

To

D. S. BLANE, ESQUIRE,

Acting Secretary to Government, Bombay.

SIR,

I have the honour to hand up an original letter from the Collector of Poona, dated the 21st ultimo, No. 1761, with accompaniments, being reports from the Superintendent of the Deccan Survey, and his Assistants, Lieutenants Robertson and Landon, detailing their proceedings in revising the survey of the Pábal Taluka, Poona Collectorate, and proposing the new rates which they conceive should be introduced.

2. The first four paragraphs of the Superintendent's letter require no observation.

3. It appears from the concurrent testimony of the survey officers who have been employed in the Pábal Taluka, that the situation of the cultivating classes is much better than in most

other parts of the Deccan. The large number of Mirásdars still in possession of their land shows, I think, very clearly that the district has suffered less than others from famine and plunder. Lieutenant Wingate states, however, that though the district is *less* impoverished than other parts, still its state is altogether far from flourishing; that the great bane of prosperity—over-assessment—is but too apparent, both from the neglected and ruinous state of the villages and the fact that cultivation has remained stationary during the whole term the late survey rates have been in operation, whilst about one-third of the Khalsa arable land has remained uncultivated. It will be seen that out of a Kamál Jerayet assessment, fixed at the late survey, of Rs. 1,55,000 only 72,000 rupees have been on an average actually realized as land revenue. In the amount given by Captain Landon, viz., Rs. 82,000, about Rs. 10,000 are included on account of items of Ain Jamá which do not come under the head of Jerayet assessment.

4. In paragraph 9, Lieutenant Wingate assumes the average rental of the last twelve years at Rs. 82,000; of this sum Rs. 10,000 are to be deducted on account of Bábtis and Pathasthal assessment, leaving the general assessment at 72,000 rupees.

5. The realization, then, of Rs. 77,000 for both Bagayet and Jerayet assessment would secure the State from loss on the introduction of the new rates (as the Bábtis, amounting to Rs. 5,000, are not affected by this measure); and this, I am happy to say, will be obtained by the proposed rates, and in addition thereto a considerable sum may be realized without prejudice to the prosperity of the district.

6. By reference to paragraph 11 of Lieutenant Wingate's report it will be seen that the two surveying officers recommended somewhat different rates: Lieutenant Wingate thinks that the rates proposed by Lieutenant Robertson are too low; whilst, on the other hand, those of Captain Landon are too high to afford a sufficient relief to the cultivators, and proposes a medium rate between the two. A reduction of 10 per cent in Captain Landon's rates will, he supposes, be well adapted to the capabilities of the district; and I would recommend that his standard should be adopted.

7. Perhaps, for the reasons assigned in the 21st paragraph of Captain Landon's report, and which are judged by the Superintendent to be sound and valid, the increase and diminution of the above rates in certain villages may be allowed. It is proposed to levy 20 per cent more in some villages which are situated in the midst of the hills, where the supply of rain is tolerably certain, and to reduce the rates 35 per cent in some situated at a great distance from the hills, where the average fall of rain is much less.

8. I beg to support Lieutenant Wingate's proposition for the assessment of the irrigated land, which, it appears, amounts to about 6,000 acres, and has hitherto paid only Jerayet rates. The plan followed and sanctioned for the eastern districts may be introduced here. I would also recommend the rates mentioned in the concluding part of paragraph 15 being sanctioned for the Pathasthal Bagayet, varying from Rs. 1 to 3 according to the capabilities of the land.

9. For the reasons stated in paragraph 16, I would recommend the slightly reduced rates for the irrigated lands of Narayengaon being sanctioned.

10. I shall feel obliged by your procuring the sanction of Government to the abolition of the Miras-pati, which is still collected in a few villages, and amounts to Rs. 300, as it is intended that the rates now proposed should include every demand on the land.

11. With reference to paragraph 19, I have great doubts whether the proposition of levying the Miras-pati (now collected triennially) yearly would be acceptable to the individuals by whom it is paid. I should remark that this pati, though of the same name as the one recommended to be abolished in the former paragraph, is a Mohtarfa tax. Should, however, the payers of the tax in question agree to Lieutenant Wingate's proposition, it might be introduced.

12. In paragraph 20 the result of the new assessment is given, provided the rates proposed are sanctioned. It is briefly as follows: the Khalsa land amount to 165,000 acres; this will give Rs. 97,031 for the Jerayet and Bagayet assessment, being about 20 per cent in advance of the average collections of the last twelve years; to this must be added Rs. 10,000 on account of extra assessment, making the whole amount of revenue that can be realized on the whole of the land being under cultivation Rs. 1,07,000, being nearly 20,000 in excess of the average collections for the last twelve years. I think the result, as shown above, will be deemed satisfactory by Government.

13. I have no objection to the waste land being hereafter let as proposed by Lieutenant Wingate, but I consider the amount taken should not be higher per acre than the rates now fixed by the survey.

I have the honour, &c.,

J. VIBART,

Revenue Commissioner.

*Poona, Revenue Commissioner's Office,
16th October 1840.*

No. 3679 of 1841.

To

JOHN VIBART, ESQUIRE,
Revenue Commissioner.

SIR,

I am directed by the Honourable the Governor in Council to acknowledge receipt of your letter dated the 16th October last, No. 1444, submitting one from the Collector of Poona, accompanied with reports by the Superintendent of the Deccan Survey, and his Assistants, Lieutenants Robertson and Landon, detailing their proceedings in revising the survey of the Pábal Taluka, and proposing new rates of assessment to be introduced in that district.

2. The taluka in question, according to Mr. Pringle's survey, would appear to have been assessed at rupees one lakh and fifty-five thousand, the average Jamáhandi settlement for the last twelve years having been rupees one lakh, one thousand, three hundred and fifty, of which the realizations average rupees eighty-two thousand, inclusive of all items, or rupees seventy-two thousand on account of land revenue. Under the previous Mamul assessment the Government demands amounted to the enormous sum of rupees one lakh and seventy thousand, the whole of which was actually collected for the first year the district came into the British possession. Since then, however, a great and rapid deterioration has taken place; and it is a melancholy reflection that there should be so much truth in the remark of Lieutenant Wingate in paragraph 8, that "there can be little doubt that the over-estimate of the capabilities of the Deccan, formed and acted upon by our early Collectors, drained the country of its agricultural capital, and accounts in great measure for the poverty and distress in which its cultivating population has ever since been plunged."

3. The gross Jamá of a district, I am desired to observe, might bear a very wide proportion to the actual realizations without proving over-assessment, as much might be the effect of a want of population; but the above facts too clearly show this not to be the case in the present instance.

4. It is now proposed that a gross Jamá of rupees ninety-seven thousand and thirty-one, composed of
 Rs. 97,031. eighty-three thousand five hundred and thirty-one
 Rs. 83,531. on the Jerayet and thirteen thousand five
 Rs. 13,500. hundred on the Bagayet land, be assessed on the whole of the Khalsat lands, which gives an average of rather

less than nine annas per acre ; to this is to be added the Sayer collections, which amount to about rupees ten thousand, making a total revenue of about one lakh and seven thousand, or about rupees twenty thousand in excess of the average realizations of the last twelve years.

Rs. 10,000.
Rs. 1,07,000.
Rs. 20,000.

5. In consequence of the increased revenue to be derived from the Bagayet lands, it is calculated that the immediate receipts will be but little short of the average for the last ten years ; and Lieutenant Wingate, in paragraph 21, anticipates, "from the experience of the effects of the settlement in other districts," that a greater portion of the unappropriated land will be shortly brought under cultivation.

6. The increase and diminution of the rates in certain villages recommended by you in paragraph 7, in reliance on the validity of the reasons assigned by Captain Landon, are concurred in by the Honourable the Governor in Council, who likewise sanctions the rates of Bagayet assessment approved by you in paragraphs 8 and 9, in accordance with Lieutenant Wingate's proposition.

7. The "Miras-pati " alluded to in paragraph 10 may be abolished, and that referred in paragraph 11 converted into an annual instead of a triennial payment, as being in principle a much preferable rule for the collection of such a tax.

8. The Governor in Council also authorizes the adoption of the plan of disposing of the waste lands by a yearly auction in the pergunna under review as well as that of Haveli. The limitation suggested by you in your concluding paragraph would seem to be unnecessary, as it is always optional to the cultivators to take up the waste land at the assessment rate if willing to pay a rent for them according to that scale.

I have, &c.,

D. BLANE,

Acting Secretary to Government.

Bombay Castle, 3rd December 1841.

No. 273 OF 1873.

REVENUE DEPARTMENT.

Poona, 13th February 1873.

This report contains proposals for a revision of the assessment of 56 villages forming what was known as the Pábal Taluka at

the period at which the first survey settlement was introduced, and for the introduction of survey rates into three villages subsequently ceded to the British Government by Holkar.

2. The villages now belong to the several talukas marginally noted, the manner in which they are distributed being explained in the statement given in paragraph 6. But as the settlement lease of these several talukas has still from ten to twelve years to run, the proposed revision of assessment of these old Pábal villages should, primarily, be held to remain in force only for the unexpired portion of the original settlement lease of the respective districts to which the villages have been transferred. Their rates, in all probability, will not require any alteration at the general revision of the settlement of these districts ; but, nevertheless, it will be as well to have them so fixed as to admit of a re-adjustment, should it be thought to be necessary or expedient at the time. If this arrangement is approved of, the Superintendent should be requested to report the special term of the lease to be given in each case.

3. The first part of the Superintendent's report contains a short *precis* of the information regarding the district recorded at the former settlement, and to be found in the reports of the Assistants (Messrs. Robertson and Landon, by whom the survey was carried out), and of the Superintendent of the day, Captain Wingate. From the account which these officers give, the district was evidently not in a flourishing condition at the time their rates were introduced: cultivation was declining, being estimated to amount to about 105,000 acres, whilst more than 50,000 acres, being about a third of the arable land of the taluka, was lying waste.

4. Captain Wingate represents the low state of cultivation and depressed condition of the district to be ascribable to the enormous revenue drawn from the land in the early period of our rule ; and, as illustrative of the correctness of this view, he mentions that our collections, which during the first three years had averaged upwards of Rs. 160,000 per annum, had fallen to Rs.

Time of Settlements. 1,08,000 in the succeeding year, and that they were then only about Rs. 72,000.

These facts are indicative of the unsatisfactory state of our revenue management prior to the first settlement. The improvement in the State revenue effected by that measure can be read in the account which the Superintendent gives (paragraphs 27 to 30) of the working of the settlement during the thirty years' lease.

5. The results, briefly summarized, show :—

(a.) That the revenue which on the average of the five years preceding Captain Wingate's settlement amounted

to Rs. 66,508, had at the close of the first decennial period (1851-52) risen to Rs. 81,784 ;

(b.) At the close of the second to Rs. 85,487 ;

(c.) And at the close of the third to Rs. 92,296, the waste or uncultivated land being shown in last year's revenue accounts to be only Rs. 230.

6. The figures in the statistical return given in paragraph 22, if we except carts, do not indicate so much increase in the ordinary agricultural resources as might have been expected ; and an addition of only about 11·39 per cent in the population of a healthy and well-cultivated district is rather remarkable. In the other districts of the Poona Collectorate, of which the settlement has been revised, and in those of the Sholapur Collectorate also, the increase in population, which is shown to have taken place during the thirty years, has ranged from about 26 to 39 per cent. This leads me to question the correctness of the returns for this district, which, on the whole, is more favourably circumstanced than any other we have yet settled.

7. The returns prepared thirty years ago, which form the basis of the comparison from which the increase is deduced, are notoriously very imperfect, and the numbers of the inhabitants at that period have probably been overstated, whilst those of the census taken by the present survey may err in the opposite direction. That some error of the kind has occurred, I have little doubt, as the population of a fertile and healthy tract of country, and in which, moreover, a large increase of cultivation has taken place, would, under ordinary circumstances, have certainly increased more than $11\frac{1}{2}$ per cent during an interval of thirty years.

8. The immense value attaching to land as an investment for capital may, I think, be taken to be a certain indication of the district being in a very prosperous state. Referring to the information on this head, given in paragraph 20, it will be seen that, as a mortgage security, it commands advances amounting from 100 to 150 times the present annual assessment. It is not surprising, therefore, considering the value of the property they hold, that the cultivators of this district, as mentioned by the Superintendent, should be somewhat given to lavish expenditure on marriage and caste ceremonies. Notwithstanding this, he represents them to be "in prosperous circumstances," ascribing this condition to be due to several causes, specified under five separate heads in paragraph 21.

9. There is no doubt that the causes set forth therein have been mainly instrumental in bringing about the present prosperous state of the people; but the certain rainfall, which a great part of this

district enjoys, has enabled it to profit more fully from the rise in prices and improved communications than the eastern districts of the collectorate have done, owing to their rainfall being so precarious.

10. Admitting that the district has benefited greatly, and to the full extent indicated by the Superintendent, by the light rates of the first settlement, I am nevertheless of opinion that he has gone a little too far in the increased assessment which he now proposes to impose upon it. He has divided the villages, as shown in paragraph 33, into six groups, fixing a maximum rate of Rs. 3 for his first, and he then makes a reduction of 4 annas per group, his lowest maximum for the sixth class being thus brought down to Rs. 1-12-0.

11. The first class comprises only the one village of Ausari Khurd, which, with the exception of its being near the small market town of Manchhar, has no advantage in point of climate or communication over the adjoining villages, and its proximity to that small local bazaar is not a matter of sufficient importance to require the application of an additional rate. I propose, therefore, to do away with the 3-rupee rate altogether, bringing this village of Ausari under the Rs. 2-12-0 maximum.

The lapsed village of Manchhar is also included under it.

12. I propose, in the next place, to put two of the villages, now included in group 2, under the next lowest rate of Rs. 2-8-0. As will be seen from the map, they are on the extreme western border of the district, and, by virtue of their distance from the road to Poona, require to be put under a lower rate.

Chás (5).

Nárudi (13).

13. Consequent on the foregoing alteration, the village of Girowli (19) on the extreme north-western corner requires to be put a class lower. Wadu Budruk (29) and its adjoining recent lapse, Koregaon (58), are also out of place in being in this class, and have been put under the next lowest. I have also reduced two* villages from the Rs. 2-4-0 to the Rs. 2 maximum, and three† also from the latter to the Rs. 1-12-0 maximum. These are all situated on the north-eastern side of the district upon the border of the Sirur valley, where the rainfall is notoriously uncertain; they are also somewhat distant from market and without a made road near them.

* Walti (40).

Ránjni (39).

† Singwa (48).

Kátápur B (45).

Deogaon (44).

The lapsed village of Lakhangaoon is also to come under this class.

14. These several changes in the Superintendent's proposals will make a reduction of Rs. 2,847 in the total assessment of the

56 old Pábal villages, and a reduction also of Rs. 1,547 in the assessment of the three villages received from Holkar. The percentage increase by the new rates, as thus modified, will be reduced to about 85 per cent in the case of the old Pábal villages, and to about 45 in the three ceded ones.

15. These changes do not affect the general plan upon which the grouping has been arranged. Climate is the chief consideration by which the Superintendent has been influenced in forming his several classes, which are more numerous perhaps than would ordinarily be adopted in the settlement of such a small tract of country. But considering that the rainfall, which is very certain on the western, is most uncertain on the eastern side of the district, and that throughout the intermediate tract it diminishes gradually as you approach the eastern boundary, it was very necessary, in my opinion, to have the fall in rates adjusted, as far as practicable, to the different variations of climate, the latter being by far the most important element in the settlement of a Deccan district.

16. Speaking from my own personal knowledge of the district, I think the Superintendent is generally correct in the manner in which he has fixed his climatic lines. The first division, which extends from the western boundary to a short distance east of the Poona and Junnar road, no doubt includes the best villages of the district; and it is equally certain, in my opinion, that the extreme eastern villages, adjoining the dry plains of Bhimthari, which are included under the last division (his sixth class), are the poorest by reason of their uncertain rainfall. I recommend, therefore, that his grouping should be accepted, with the small modifications suggested herein, and which, I may add, he has agreed to adopt.

17. It was my intention to have submitted the rates for the sanction of Government, with the above-mentioned modifications of the Superintendent's proposals; but as I am aware, from the recent discussion regarding the increase imposed under revision settlements, that Government is desirous that our future demands should be made as moderate as they can be consistently with the carrying out of the system of operations already adopted in other districts, I am, consequently, disposed to advocate the adoption of a lower scale of rates for this district, with the object of making the general increase somewhat less than it would be were the Superintendent's proposals carried out.

18. Considering the low standard of rates adopted at the first settlement, the great rise in prices which has since taken place, the marked improvement in the condition of the people, and in the communications for the carriage of produce, I am fully prepared to admit that we might fairly now impose the increased

assessment proposed by the Superintendent ; but, for the reasons given in the preceding paragraph, I think we may afford to leave a larger share of the produce in the hands of the cultivators. I would, accordingly, propose to make a reduction of four annas per class for the four first groups, and of two annas in the fifth or last: the maximum for the first group will thus be Rs. 2-8, and for the fifth Rs. 1-10.

19. The Superintendent has fixed six classes of rates; but as the first has been struck out by me, as explained above, there will be but five under the new arrangement now proposed. The transfer of individual villages to different classes, as recommended in the former part of this report, should, in my opinion, be adopted as a necessary alteration, and the reduction made upon the amended classification.

20. In making a rough calculation of the result of the proposed reduction in the rates of the several classes of villages, I find that the general increase, which for the 56 old Pábal villages amounted to 88 per cent according to the Superintendent's proposals, will now be reduced to about 65 or 66 per cent; and I hope to show by the following explanation that the adoption of this lower scale of increase is not inconsistent with the plan of operations carried out in the adjoining districts.

21. Referring, in the first place, to the villages put under my fifth class, it will be seen from the Superintendent's 32nd and 33rd paragraphs that they adjoin villages of the Bhimthari Taluka assessed by him last year at Rs. 1-8; two immediately adjoining (Takarar Mahalunga and Takli) are said to have an advantage over the villages of the former district in being near to the high road from Nagar to Poona, and to the market town of Talegaon. Admitting this statement of the case to be correct, I consider the advantages set forth to be inconsiderable, and that an increase of two annas on the Bhimthari rate of Rs. 1-8-0, which I propose to make, will be sufficient to maintain the relative proportion between the rates of the two districts.

22. The rate of the two districts being relatively adjusted in this manner, the further increase in the remaining classes for climatic influence is a matter of special valuation, not affecting the general principle upon which the revision of the districts have been carried out, and it is open to us, therefore, to adopt the lower scale of increase on that account, as advocated by me. And in regard to the maximum rate of Rs. 2-8-0 for the first-class villages, I do not think it will appear to be unduly low, if we consider that the adjoining district of Khed was assessed twenty years ago at a maximum of Rs. 1-8. The assessment, too, in that case was not

based upon a low classification like that adopted for the old Pábal villages, but upon an accurate valuation made according to the joint report scale, and upon the same standard, moreover, as has been adopted in the revision assessment now to be introduced. I admit that the rates of that day were, perhaps, rather liberal, but the 2½ rupee maximum that I propose to adopt, is an increase of about 66 per cent on the rates of that period.

23. I am not taking this line of argument for the purpose of showing that the rates are as high as they should be,—for I have admitted that they might very well be as high as the Superintendent proposes to adopt,—but in order that it may be seen that they are not unduly low when considered with reference to former settlement proceedings in the adjoining district.

24. A large revenue, estimated to amount to from Rs. 20 to Rs. 25,000, will be foregone by the abolition of the special rate on wells. The old rates were, however, unduly high in this district, so much so as to have at one time had a serious effect in diminishing the extent of cultivation: wells being abandoned to avoid the payment of the special cess. This defect was remedied to some extent by a partial revision of the Virhunda Settlement made in 1853-54; but it will be a great boon to the industrious garden cultivator to find himself freed from the payment of a cess which at one time was very unpopular in the district. For the above reasons I fully support the plan of having no special rate on wells, as proposed by the Superintendent. His rates for Pathásthál irrigation appear to be appropriate, and may be adopted.

25. It will be seen from the Collector's remarks that he apprehends the new rates would have been found to be too high in Manchar and the other villages received from Holkar. There appears to be a mistake in the Superintendent's statement of the revenue shown against Manchar, which, as pointed out by the former officer, is not the amount collected, as is purported to be, but the full Kamal assessment which we have never attempted to levy. The reduction which I propose to apply to the rates of these villages will meet the Collector's views in the matter.

26. There are several cases of disproportionately large increase in the rates of individual villages. I would particularly notice the village of Apti, in which it is shown to be 151 per cent. It has long been known to me, from personal inspection of the lands of this village, that the original classification was very faulty: black soils of the first and second order being put into the third in many cases, and the general valuation thereby reduced fully 50 per cent below what it

should have been. The defective nature of the former valuation was notorious in the district, it being commonly said that the village had been given in Inam by the Survey Department. It was reduced about one-half below what it formerly paid by the first settlement, and is now raised to about the same amount as Mr. Pringle's Kamal assessment. There are, I have little doubt, equally good reasons for the other large increases; but I have personally no knowledge of the facts of any other case.

27. In conclusion, I would observe that it will be good policy, in my opinion, to adopt the moderate demand of 65 per cent increase advocated by me. We shall thus avoid any great disturbance of the large mortgage transactions based upon the former light rates; for with a moderate assessment, such as will thus be imposed, we may expect to see land soon become as valuable as heretofore.

J. FRANCIS, Colonel,
Survey and Settlement Commissioner, N. D.

No. 758 of 1873.

REVENUE DEPARTMENT.

Camp Ratnágiri, 27th February 1873.

MEMORANDUM.

The Revenue Commissioner has the honour to submit correspondence, as per margin, relative to the revised survey and assessment of a group of 56 Khalsa villages of the old Pábal Taluka, of which 53 are now divided between Sirur, Khed, and Junnar in the Poona Collectorate, and other 3 villages belonging to Párner Taluka in Ahmednagar; also three villages of the Wapgaum group, received in exchange from His Highness Holkar.

1. From the Collector of Poona, No. 152, dated 22nd January 1873, and accompaniments.
2. From the Survey and Settlement Commissioner N.D., No. 273, dated 13th February 1873.

2. The proposal in paragraph 2 of the Survey Commissioner's Memorandum, to allow the revised settlement to remain in force only for the unexpired portion of the original settlement lease of the respective districts to which the villages have been transferred, appears a good one. This arrangement would be in harmony with the practice introduced under Government Resolutions No. 842, dated 9th March 1858, and No. 5029, dated 19th October 1870, regarding villages in the Haveli and other talukas.

3. The careful review of the fiscal history of the villages furnished in these papers renders it necessary for the Revenue Commissioner to follow in detail the officers who have preceded him in the discussion. There is no doubt of the villages having passed, under the favourable conditions of a low assessment, ready communication with large markets for labour and produce, and a marked rise in the wages of labour and the prices of agricultural products, from a very deplorable state of destitution into one of evident prosperity.

4. In paragraph 6 of his memorandum on the subject, Colonel Francis notices the rather moderate increase of the ordinary signs of agricultural prosperity, except in the large addition to the number of carts, which has increased from 754 to 1,304. This is undoubtedly a great source of profit to the cultivators in the fair season, both as regards the wages gained as carriers, and the means of conveying potatoes and other produce to the larger markets. The population shows so small an increase of 11·39 per cent that Colonel Francis doubts the correctness of the figures. Even if this doubt should not be verified so as to add much to the population, it is still a large one for the Deccan, representing 150 to the square mile over an area of 353 square miles, with only one town exceeding 3,000 inhabitants. A comparison is made in Colonel Waddington's 20th paragraph with Sholapur,—172 souls per square mile, and a section of the Bhimthari Taluka,—74 per square mile. As shown in paragraph 7 of the Revenue Commissioner's report on the Sholapur Taluka, No. 5650, dated 12th November 1872, if deduction be made for the large city of Sholapur, the population of that taluka averages only between 140 and 150 per square mile, and the district under review, even without the anticipated increase, has a larger population than most of the Deccan talukas. It is remarkable that the return of houses shows a somewhat diminished number: the average per house is a little in excess of seven inhabitants—a large average for this part of India.

5. In paragraphs 14 and 17 of his memorandum, the Superintendent, Colonel Waddington, reviews the system of husbandry and the products of the district. There is farming of a high kind, as compared with many parts of the Deccan, as regards judicious rotation and mixture of crops and the application of manure: the latter operation being not unusually extended to dry-crop land—an improvement which indicates the effect of high prices as a stimulant to expenditure in production.

6. Such being the flourishing condition of the district, there is evidently a margin for enhancement of assessment at revision,

and, with the object of furnishing one of the most obvious means of estimating such enhancement, a return of prices of staple grains for the bazaars of Talegaon and Manchar is furnished in the Superintendent's report. The prices of bájri, the chief food of the people, are analysed in Colonel Waddington's 24th paragraph. He selects two modes of comparison—one of which, for the Talegaon bazaar, shows a rise of 131 per cent between the average of the first ten years from 1841-42 to 1850-51, and the average of the last ten years from 1861-62 to 1870-71. The Superintendent, however, as the Revenue Commissioner thinks, judiciously, without putting this extreme difference out of consideration, selects, as in other cases of settlement by him, five years—from 1856-57 to 1860-61, and five years from 1866-67 to 1870-71—to obtain the later ten years' average; thus combining a series of years, during which the prices were rather low, but fluctuating towards the great rise attendant on the war in America, with the latest series of steady high prices. This later average of ten years gives an increase of 53·3 per cent over the average of the first fifteen years of the thirty; and the Superintendent's proposals give an average enhancement of 88 per cent, which is not far from a mean between the 131 per cent and 53 per cent. The Local Fund addition would bring it up to the mean of 92 per cent., which, however, becomes liable to reduction, as follows in another part of the correspondence under review.

7. In paragraphs 11 to 14 of the Survey and Settlement Commissioner's memorandum, certain modifications of the grouping for maximum of certain of the villages will, if adopted, reduce the assessment on the 56 old Pábal villages by Rs. 2,847, and bring down the total enhancement from 88 to 85 per cent. This reduction is not only advocated by the Commissioner of Survey, but the Superintendent has agreed to adopt it, and the Revenue Commissioner begs respectfully to support these recommendations.

8. The next modification proposed by the Survey and Settlement Commissioner in his paragraphs 17 to 22 is to reduce the maximum of the 2nd to 5th groups of Colonel Waddington's list of villages by 4 annas each, and the sixth group by 2 annas. This reduction of maximum will, it is estimated by Colonel Francis, bring the total enhancement for the 56 villages down to 66 per cent. It is not stated that the Collector of Poona, or the Superintendent of Survey, who advocate in these papers the higher maxima, are in accord in this mode of reduction, but the Revenue Commissioner would be quite contented to be guided in the matter of classification by the judgment of the Commissioner of Survey and Settlement: and, with these remarks, he

submits the proposal for the favourable consideration of Government.

9. A reference to the table, contrasting present and proposed assessment in all the villages, will show Government that there are no less than 18 villages of which the assessment is raised more than 100 per cent. The proposed reduction will probably bring some of them within that mark ; but there will still be a large number above it, and a much larger number in excess of the revised general average of 66 per cent.

10. Reference is made, in paragraph 26 of Colonel Francis' memorandum, to the disproportionately large increase in the rates of individual villages : and special explanation is afforded regarding Aпти, which had come under the Survey Commissioner's personal examination.

11. It must be admitted that the explanation is, on the facts, quite logically deduced. Taking the previous thirty-years' settlement of Aпти as the unit, each rupee would, if the assessment was 50 per cent under what it ought to have been at the time of settlement (and Colonel Francis guarantees that it was so), represent one and a half rupee as the assessment with which the revising officers have to deal ; and an enhancement of only 66 per cent, or two-thirds for increase of prices, will bring the rate up to Rs. 2-8-0, or 150 per cent above the unit assumed of one rupee. Colonel Francis adds that " he has little doubt there are equally good reasons for the other large increases ;" but that he has " personally no knowledge of the facts of any other cases."

12. The Revenue Commissioner has lately received Government Resolution No. 798, dated 11th instant, and, therefore, entirely abstains from urging any limit of enhancement ; but it will be evident to Government that an enhancement of anything like 150 per cent on the total assessment of a village previously classified by the Revenue Survey Officers should demand the most critical test of the capabilities of the land. Just as the average enhancement in the Superintendent's contrasted statement of villages of 88 per cent shows a range from 40 per cent in the lowest—Dhamni, No. 7—to 159 per cent in the highest—Eklahara, No. 8,—there may be in said Eklahara a range of enhancement on separate numbers far below, and far in excess of, the total result of 159 per cent, and so on, for the other villages.

13. What the precise effect of the classification on individual fields or numbers is, the Settlement Officers, of course, know ; and if they are at all strongly impressed with the desirability of avoiding the disturbance of transactions connected with sale of

land, mortgage, and tenancy, frequently urged by the Revenue Commissioner, and, he is now glad to perceive, noticed in the last paragraph of the Survey Commissioner's memorandum, then, perhaps, great extremes are avoided, and there need be no additional reasons for urging caution in this part of the question. In other respects, the total enhancement—especially if it undergoes the modifications proposed by Colonel Francis—appears such as the prosperous community described can perfectly well pay.

14. The proposals for Pathasthal assessment and for relinquishment of Virhunda or well assessment, advocated by the Superintendent and the Commissioner of Survey, have the entire concurrence of the Revenue Commissioner.

15. Attention is respectfully solicited to the remarks in paragraphs 10 to 12 of the Poona Collector's letter No. 152, dated 22nd ultimo. Taking Rs. 3,310 as the correct former assessment of Manchar,—one of the three villages received from Holkar,—the proposed increase of assessment is Rs. 2,586, or 78 per cent. The necessity of this correction is recognized by Colonel Francis.

16. Mr. Oliphant, who has had the administration of these villages since their transfer from His Highness Holkar in 1868-69, expresses himself as "somewhat startled" at the enhancement; and, for reasons assigned by him, recommends that the final sanction of the proposed new rates, in these three villages only, "should not be given until, by two or three years' experience, it has been proved beyond a doubt that they are not in excess of a fair and reasonable demand."

17. On this subject the Survey and Settlement Commissioner states, at the conclusion of his 25th paragraph, as follows: "The reduction which I propose to apply to these villages will meet the Collector's views in the matter." It is not known precisely what the extent of this reduction will be, and whether there will be any addition to the Rs. 1,547 mentioned in paragraph 14 for Manchar and Lakhangaum; but as the Collector has, no doubt, in personal communication with Colonel Francis, withdrawn his objection, it is assumed that the rates may be deemed fair and reasonable, and may be sanctioned on the conditions of duration proposed for the other villages in paragraph 2 of the memorandum from the Commissioner of Survey and Settlement.

W. H. HAVELOCK,
Revenue Commissioner, S.D.

REVENUE DEPARTMENT.

Bombay Castle, 16th April 1873.

RESOLUTION.—These proposals reached the Secretariat on the 8th March, far too late to be duly considered and sanction to be accorded for the introduction of the rates before the 31st. The delay appears to have occurred in the Collector's Office, as the Superintendent's report is dated 10th October 1872, and Mr. Oliphant's forwarding letter the 22nd January 1873. Mr. Oliphant should be called on to account for this apparently most unreasonable delay.

2. The opinions of the present Survey Officers concur generally with those of Captain Wingate and others, by whom the first revision of assessment was carried out, as regards the climate of this tract of country. The rainfall of the north-western villages is shown to be most abundant and certain, and that of the easterly villages the least to be depended on. The latter officers, in their

Giroli.
Mahalunga.
Chás.
Národi.
Chinchodi.
Wadgaon.
Sákora.

groups for maximum rates of assessment, reckoned as capable of bearing the highest the villages noted in the margin. These are now included in the Superintendent's 2nd class, with the exception of Giroli, which for no sufficient reason is placed in the 3rd, whilst Manchar and Ausari Khurd are constituted the 1st, with a maximum rate of Rs. 3 an acre. Of the villages considered by the old Survey Officers as the least favourably situated with regard to climate, those in the margin are not in the Superintendent's lowest group, and the last is even two classes higher, with a difference in maximum rate of half a rupee an acre. The whole of the rest

of the Pábal Taluka appears to have been formerly kept at one maximum rate. The Superintendent's six have been reduced by the Survey Commissioner to five groups, but even now it appears to His Excellency in Council that they are mixed together in a way not justified by their relative positions with regard to the great change that has taken place within the last thirty years in the matter of markets.

Deogaon.
Kátápur Budruk.
Singwa.
Walti.

3. When the revision took place the railway was not thought of; and although Poona was the chief market, it had not then the great superiority which its having the G. I. P. Railway running through it now gives it over the local market towns. To carry out an equitable revision in the present day, therefore, requires

that the question of proximity to market should be taken into much greater consideration than was necessary thirty years ago; but that it has received such consideration there are no traces in these reports.

4. Admitting that the group of villages in the north-western corner are the most fertile and most certain of their crops, they are still at two or three times the distance from the chief market that the villages in the four lowest classes in the south of the tract of the country under assessment are. The latter, according to the map, are from 15 to 20 miles, and the former from 40 to 45 or more, making a difference of one or two whole days in the time in which agricultural produce can reach the market. Speaking roughly, land in the north-western villages is on this account less in market value than that of the same quality in the south by from 4 to 6 annas an acre, however superior it may be in fertility and certainty of return.

5. Taking all this into calculation, it appears to Government that the most equitable method of grouping for maximum rates of assessment will be to place the villages taken as the best by Captain Wingate, with the addition of Manchur and Ausari Khurd, in a 1st class, and to place in a 2nd class those to the east and south of the 1st class, with the exception of those on the eastern frontier of the district named below :—

Khodad.	Deogaon.	Warodi.
Ránjni.	Lakhadgaon.	Kondápur.
Walt.	Chandoho.	Nimgaon Máhálunga.
Singwa.	Phakta.	Shivtakrar Máhálungá.
Kátápur Khurd.	Kowta.	Tákli.
Kátápur Budrug.	Wághala.	

These villages would then form the 3rd and lowest group.

6. Government are also of opinion that it would be better to lower the maximum rates of assessment on account of inferiority of climate more rapidly than by four annas in each class, and would, therefore, purpose, adopting the Survey Commissioner's maximum of Rs. 2-8-0 for the 1st class, to put the 2nd at Rs. 2-2-0, a reduction of 6 annas, and the 3rd at Rs. 1-10-0, a further reduction of 8 annas. The rapid deterioration of the average fertility of land as its position recedes from the rainy region of the Sahyádrí range renders this necessary, if the fair relative values of different villages are to be maintained. Bearing in mind also the greater distance from market of the more northerly villages in the 2nd group, a reduction of 2 annas may be made in the maximum rate for all villages in it to the north of Hewra, commencing from Kánhur and Pába.

7. There will thus be 9 villages in the first group, 9 in the higher, and 24 in the lower division of the 2nd, and 17 in the 3rd group. It is estimated

<i>Villages.</i>	<i>No.</i>	<i>Rs.</i>	<i>Paise.</i>	
* 1st group.....	9.....	2	8	0
2nd { 1st division ..	9.....	2	2	0
{ 2nd do.	24.....	2	0	0
3rd group	17.....	1	10	0

that with these rates, which will now stand as in the margin,* the increase on the whole 59 villages will amount to about 75 per cent beyond the old assessment, in place of the 88 per cent, which would be the effect of the adoption of those proposed by the Superintendent.

8. With regard to Pathasthal* assessment, the Superintendent, in the 34th paragraph of his report, proposes a maximum of Rs. 6 and a minimum of one rupee an acre, and explains that the total assessment amounts to Rs. 5,629, or an average of Rs. 2-10-0 an acre (it is properly Rs. 2-9-10 and a fraction). The proposal meets with the entire concurrence of the Revenue Commissioner, but it has been passed over by the Survey Commissioner entirely without notice. Government would be glad to know if the gradations of rates from the maximum downwards are regulated entirely by the supply of and the method of raising the water, or whether any consideration has been given to the group of villages in which the land may be situated and its distance from market. Pending further report the rates may be sanctioned for the current year.

9. The remission of assessment on Mothasthal* has been carried into effect in accordance with the general orders of Government on the subject, and may be sanctioned. This, it appears, will afford relief to the amount of about 20,000, or 25,000 rupees.

10. Neither the Revenue nor the Survey Commissioner gives any opinion on the subject of the proposed assessment on rice lands (entered without explanation as Gaddi in the statement). There are only 92 acres, it appears, in the whole 59 villages; but the sole reason assigned for fixing on it a maximum of Rs. 5 per acre is that it is of a very superior description to that in Sholapur. What the maximum rate is in Sholapur is not stated. This may also be sanctioned for the current year, pending further report.

11. The usual guarantee for the permanency of these rates for thirty years should not be given until explanation is received on the points with regard to which further information has now been called for; but the calculation of assessment for the current

year (to be remitted according to usage when in excess of the old realizable revenue) may be proceeded with according to the rates now ordered.

F. S. CHAPMAN,

Chief Secretary to Government.

No. 393 of 1873.

To

COLONEL J. FRANCIS,

Survey and Settlement Commissioner, N. D.

Lonauli, 28th April 1873.

SIR,

With reference to Government Resolution No. 2158, of the 16th current, I have the honour to forward the explanation called for in paragraphs 8 and 10 of the above-quoted Resolution.

2. In fixing the rates on "Pathasthal" lands, the gradation is regulated chiefly by the supply of water and the crops that can be raised; but other considerations are also taken into account, such as proximity, or otherwise, to source of supply, quality of land irrigated, &c., with the aid of tables showing the allowance to be made on these accounts. The case of every individual field is settled on its own merits by the Superintendent himself after careful review of the circumstances, of which a detailed statement has been prepared in the field. Every gradation of rate, from the highest to the lowest, may, and does frequently, occur in a single village, and more than one rate sometimes in the same survey number. Under these circumstances (except in very special cases, such as the immediate vicinity of a large city, &c.,) distance from market is not taken into account, nor the group to which the village belongs. In the present case the highest Pathasthal rates occur in the villages of Shikrapur and Talegaon, which are the nearest to their chief market, but on account of climate are not included in the 1st group.

3. With regard to the rates on "Gaddi" or rice land, I have the honour to explain that the maximum adopted in Sholapur was Rs. 3. In the villages under report only five have lands of this description, and in three of these the amount is insignificant. In the remaining two—Pargaon and Hewra—there

Ausari Budruk.
Gulani.
Waroda.

are 78 acres. You will observe that these villages are on the western border of the district, where the rainfall (so indispensable to the growth of rice) is certain. In Sholápur, on the contrary, the climate is precarious, and, as described in my report on the rates, only coarse rice is grown in hollows where water lodges. In the Pábal villages, now under notice, the lands are regular rice fields, more approaching in character to the rice lands of the Máwal villages, in which a maximum rate of Rs. 4-8 was imposed by you as long back as 1854. A maximum of Rs. 5 appeared, therefore, to me to be appropriate in the present instance, and I trust may be approved.

4. Having thus (I hope satisfactorily) afforded the explanation called for by His Excellency the Governor in Council, I would request permission respectfully to bring to notice the cases of certain villages which, in my humble opinion, require re-consideration. They are situated in the north-east corner of the district, and are notoriously among the most fertile villages of the district. I allude to those of Ausari Budruk, Pimpalgaon, Chandoli Khurd, and Nándur, and I would respectfully ask permission to include them in the 1st class of Rs. 2-8-0 in place of Rs. 2. Four other villages to the north of these, and immediately adjoining the high road to Poona, viz., Eklahara, Kalamb, Lowki, and Chandoli Budruk, are also within the range of hills to which Captain Wingate attributes the greater fall of rain, and might fairly be left in the higher division of the 2nd class at Rs. 2. With respect to Giroli, I beg to explain (which I omitted to do in my report) that my reason for reducing it a class, was that it is 9 or 10 miles of very rough country from the high road, and also that it is on the border of the Máwal villages, in which the rainfall, while too great for the continuous culture of jowári and bájri, is still not sufficient to ensure a superior crop of rice. For these reasons I would recommend that it be placed in the higher division of the 2nd class at Rs. 2-2-0. There is one more instance to which I would respectfully draw attention, namely, the village of Chincholi, which has been left in the lower division of the 2nd class at Rs. 2, although from its position it should be, at least, under as low a maximum as Waroda, which has been reduced to the 3rd class. I would, therefore, request sanction to include Chincholi in the 3rd class also. A statement is appended showing the effect of the modifications which I have ventured to suggest.

5. The increase on the present Jerayet payments by the imposition of the sanctioned rates will be about 75 per cent, but the increase on the total present payments will, including the assessment on Pathasthal and rice lands, be only 60 per cent in place of 88, as originally proposed.

6. In conclusion, I have the honour to request that, should you agree with me in the advisability of the modifications proposed by me, you will submit the same at an early date, with all deference to Government, as it is most desirable that at the time of settlement I may be able to give the people the usual guarantee of the duration of the lease. Meantime the instructions of Government regarding the calculation of the rates are being duly carried out.

I have the honour to be,

Sir,

Your most obedient Servant,

W. WADDINGTON, Lieut.-Colonel,
Superintendent, Revenue Survey and Assessment,
Poona and Násik.

No.	Names of Villages.	Sanctioned Maximum.	Collections for 1871-72.	Assessment according to sanctioned Rates.			Total Assessment.	Increase.		Proposed Rates.	Assessment according to Rates recommended.			Total Assessment.	Increase.	
				Jerayek.	Pathasthal.	Gaddi.		Rupees.	Per Cent.		Jerayek.	Pathasthal.	Gaddi.		Rupees.	Per Cent.
1	Ausari Budruk	2 0	3,182	3,572	152	25	3,749	567	18	2 8	4,465	152	25	4,642	1,460	46
2	Chandoli Khurd	.....	589	836	.....	.....	836	247	42	.....	1,045	.....	.....	1,045	456	77
3	Nandur...	.....	1,081	1,340	.....	.....	1,340	259	24	.....	1,675	.....	.....	1,675	594	55
4	Pimpalgaon	.....	1,722	1,964	.....	.....	1,964	242	14	.....	2,455	.....	.....	2,455	733	42
	Total...	.....	6,574	7,712	152	25	7,889	1,315	20	.....	9,640	152	25	9,817	3,243	49
1	Eklahara	2 0	490	922	.....	.....	922	432	88	2 2	980	.....	.....	980	490	100
2	Kalamb...	.....	1,550	2,332	75	.....	2,407	857	55	.....	2,478	75	.....	2,553	1,003	64
3	Chandoli Budruk	.....	1,368	1,870	7	.....	1,877	509	37	.....	1,987	7	.....	1,994	686	46
4	Lowki ...	.....	407	538	.....	.....	538	131	32	.....	572	.....	.....	572	165	40
	Total...	.....	3,815	5,662	82	.....	5,744	1,929	50	.....	6,017	82	.....	6,099	2,284	60
1	Giroli ...	2 8	793	1,550	.....	15	1,565	772	97	2 2	1,317	.....	15	1,332	589	68
1	Chincholi ...	2 0	807	1,592	.....	.....	1,592	785	97	1 10	1,293	.....	.....	1,293	486	60

W. WADDINGTON, Lieut.-Colonel,
Superintendent, Revenue Survey and Assessment,
Poona and Nasik.

Lonauli, 28th April 1873.

No. 813 of 1873.

Mahableshwar, 8th May 1873.

Submitted to Government, with reference to the instructions in the Resolution upon the Pábal Settlement (No. 2158, dated 16th ultimo).

2. The Superintendent's explanation regarding the manner in which his Pathasthal rates are fixed may be accepted as a generally correct statement of the case in respect to this particular district; but I must take exception to that part of his remarks in which he leads it to be supposed that vicinity to market has no influence with us, as a rule, in fixing Pathasthal rates, for this is certainly opposed to the practice in force which recognises the importance of markets in determining the amount of the fixed rate. The classification of the water-supply is, of course, independent of such considerations.

3. Referring to his remarks about rice-land rates, I would observe that I cannot see any good reason in the Sholápur rates for similar lands being brought forward; for the rice cultivation of that district, which is very poor, differs altogether from that obtaining in these Pábal villages. He explains, however, in the concluding part of the paragraph, that the Pábal rice lands are similar in character to those of the Máwal District, for which a Rs. 4-8-0 maximum was imposed by me so far back as 1854; but I think, nevertheless, the Superintendent's rate of Rs. 5 is quite high enough for this district.

4. I agree with him that it is advisable to make some slight modifications of the grouping of villages as prescribed in the Resolution, and would support his recommendation for the four villages marginally noted to be put into the 1st class group. They are very favourably circumstanced, both in regard to climate and communications, and will fairly bear the highest class rate of the district.

5. I would also recommend, for the reasons stated by the Superintendent, that Giroli should be reduced to the Rs. 2-2-0 rate, and Chincholi be put into the 3rd class, to which the Rs. 1-10-0 maximum is to be applied.

6. It seems to me, however, that there is no occasion to carry out his further suggestion for having the four villages marginally noted, transferred from the 2nd to the 1st division of the 2nd class. There is a difference of only 2 annas between the maximum rates of the two divisions, and this is inappreciable.

Ausari Budruk.
Pimpalgaon.
Chandoli Khurd.
Nándur.

Eklahara.
Kalamb.
Lowki.
Chandoli Budruk.

7. In his concluding paragraph the Superintendent requests an early decision in regard to the modifications of the grouping advocated by him, and at the same time expresses a hope that the decision therein will be accompanied with orders for him to give the usual guarantee of the duration of the lease. I am, however, of opinion that it is not advisable to guarantee this settlement till we have before us a complete statement of the result of the rates which are to be introduced; for the original proposals have been subject to so many modifications without any proper estimate of the effect in the general settlement being prepared, that it is difficult at present to say what the actual percentage increase will amount to under the rates to be applied.

J. FRANCIS, Colonel,
Survey and Settlement Commissioner, N. D.

No. 1821 of 1873.

REVENUE DEPARTMENT.

Camp Muhableshwar, 9th May 1873.

Submitted to Government, with concurrence in the recommendations of the Survey and Settlement Commissioner, N. D., subject to the reservation stated in paragraph 13 of his Report No. 758, dated 27th February 1873.

2. Referring to the remarks in paragraph 8 of Government Resolution No. 2158, dated 16th ultimo, the Revenue Commissioner has no doubt that the Superintendent of Survey should have taken more fully into consideration the relative facility of markets in respect to his pathasthal assessment, as well as in that of the Jerayet. In the arid Deccan the quantity and certainty of the water supplied by irrigation is that condition which so completely overrules all others, that there is little fear of the classification, fixed in the manner described by Colonel Waddington, being excessive, or, in the main, ill-apportioned. Still, as pointed out by Colonel Francis, the vicinity of markets should not be omitted; and the Superintendent will no doubt be more strictly guided in fixing pathasthal rates in future by considerations connected therewith.

W. H. HAVELOCK,
Revenue Commissioner, S. D.

No. 2921.

REVENUE DEPARTMENT.

Bombay Castle, 22nd May 1873.

RESOLUTION.—The modifications approved by the Survey and Revenue Commissioners are sanctioned.

2. The result of the entire rates will be awaited before a final guarantee is given for the full period of thirty years.

3. Government concur in the remarks of the Survey and Revenue Commissioners relative to the necessity of taking into consideration relative proximity to markets as one criterion in the determination of pathasthal as well as other rates.

F. S. CHAPMAN,

Chief Secretary to Government.

No. 498 OF 1873.

To

THE SUPERINTENDENT,

Revenue Survey and Settlement, Poona and Násik.

Poona Collector's Office, 27th March 1873.

SIR,

With reference to your letters marginally noted, I have the honour to inquire whether the revised rates of assessment proposed to be introduced in the old Pábal and Haveli talukas will be intimated to the ryots this year and before the commencement of the season for the preparation of fields for ensuing year.

No. 871 of 10th December 1872.

No. 38 of 11th January 1873.

2. This information is required to enable me to issue, if necessary, orders to my Assistants to complete the Jamábandi of any villages in which it may not be practicable to declare the new rates in the current year.

3. I have been given to understand that you have intimated to the Assistant Collector in charge Haveli, that in four villages of that taluka the new rates will not immediately be declared, and that, therefore, the Jamábandi of those villages should be settled

this year, as usual, according to existing rates. I beg that you will have the goodness, in future, to transmit such intimations through my office.

I have the honour to be,

Sir,

Your most obedient Servant,

J. E. OLIPHANT,
Collector.

No. 283 OF 1873.

To

THE COLLECTOR OF POONA.

Camp Karmála, 31st March 1873.

SIR,

In reply to your letter No. 498 of 27th current, I shall feel much obliged by your informing me what date I am to understand you to mean as corresponding with "the commencement of the season for the preparation of fields for the ensuing year."

2. With reference to para. 3, your wishes shall be attended to in future.

I have the honour to be,

Sir,

Your most obedient Servant,

W. WADDINGTON,
Superintendent, Poona and Násik Survey.

No. 608 OF 1873.

To

THE SUPERINTENDENT,

Revenue Survey and Assessment, Poona and Násik.

Lonauli, 17th April 1873.

SIR,

In reply to paragraph 1 of your letter No. 283, dated the 31st March 1873, I have the honour to state that the season for the

preparation of fields for the ensuing year may be said to commence in this district in the month of April, certainly not later than the 1st of May.

2. The Act and the Rules regarding survey assessment are silent as to the period of the current revenue year within which increased assessment should be declared to the ryots, so as to render payments obligatory in the ensuing revenue year (commencing 1st August), but the High Court has ruled in the case of Govind Vinayak Gadre *vs.* The Collector of Ratnágiri (pages 101—107, Reports of 1869, Vol. VI.) that notice of increased assessment should be given a ryot within a reasonable time prior to the latest date on which he could exercise his right of relinquishing his lands; that date is, as you are aware, fixed for the 31st March by Section 42, Act I. of 1865.

I have the honour to be,

Sir,

Your most obedient Servant,

J. E. OLIPHANT,

Collector.

No. 366 of 1873.

Camp Lonauli, 19th April 1873.

MEMORANDUM.

In forwarding the accompanying correspondence with the Collector of Poona, the Superintendent, Poona and Násik Survey, has the honour to request instructions from the Survey Commissioner as to what reply he is to make to paras. 1 and 2 of the Collector's letter No. 498 of 27th ultimo.

2. The 31st March is laid down in the Act as the latest day on which an occupant can exercise his right of relinquishing his lands, and the High Court ruled (on March 2nd, 1869) that notice of increased assessment should be given to a ryot within a reasonable time prior to that date. But it is not laid down in the Act that Government have not the power to *extend* that date if they deem fit; and, indeed, in a foot-note to Form B. (notice of relinquishment of occupancy), which forms a portion of the rules drawn up under the provisions of Section XXVIII. of the Survey

Act, and sanctioned in Government Resolution No. 496 of 5th February 1869, it is expressly laid down that "when a survey settlement is newly introduced into a district, the Settlement Officer will receive Razinamas up to the 5th of June of the year of settlement;" and, again, Government appear to uphold the same principle in the rules sanctioned in Government Resolution No. 3102 of 30th July 1869 (nearly four months subsequent to the decision of the High Court), by which it is provided that "the assessment may be explained at *any* time during the revenue year (which ends 31st July), provided that, on *whatever* date such explanation may be made, the occupant shall *then* be permitted to relinquish for the ensuing year any such numbers, &c.:" thus implying that, if occupancy is not relinquished, the occupant will be liable for the enhanced assessment for the ensuing year.

3. Early instructions are, therefore, requested as to whether, in explaining the new rates to the villages of the Haveli and Pábal talukas, they are to be considered as leviable for the ensuing revenue year 1873-74, or not until 1874-75.

W. WADDINGTON, Lieut.-Colonel,
Superintendent, Revenue Survey and Assessment,
Poona and Násik.

No. 1020 of 1873.

Mahableshtar, 4th June 1873.

MEMORANDUM.

The Superintendent solicits the orders of Government upon the question as to whether the revised rates of assessment sanctioned for the Pábal and Haveli taluks, but which have not been, or will not have been,* introduced till after the 31st of March, are to be levied in the ensuing revenue year. The doubt on this point arises out of the ruling of the High Court in the case marginally noted, in which it has been held that the ryot is not liable to the payment of any increase on his former assessment for the ensuing year, unless the survey rates under which it is payable have been introduced before the 31st of March, and this rule, it is presumed, will have to be made applicable to the case under reference.

* Those for Haveli have yet to be introduced.

Regular Appeal No. 11 of 1868: Govind Vinayak Gadre *versus* the Collector of Ratnágiri.

4. The Survey Commissioner begs to refer to the discussion on this subject which took place in 1870, when it was decided to amend the law by fixing a later date than the 31st of March as the period of the year in which survey settlements should be held to be legally introduced. Nothing, it is believed, has been done to carry out the measure, and the present case shows the necessity for early action being taken in the matter.

See correspondence ending with Government Resolution No. 6296 of 22nd December 1870.

J. FRANCIS, Colonel,
Survey and Settlement Commissioner, N. D.

No. 2245 of 1873.

REVENUE DEPARTMENT.

Camp Mahableshwar, 9th June 1873.

MEMORANDUM.

Submitted to Government.

2. The undersigned has the honour to refer to his memorandum No. 6284, dated 24th December 1872, in which the question as it is affected by the existing law and orders of Government is fully discussed.

3. It will be perceived from Government Resolution No. 5404, dated 30th October 1872, that in the case of the Hubli villages, therein referred to, it has already been ruled by Government that the "new rates should be sanctioned and given out by the end of March 1873, so as to take effect from 1873-74." The alteration of the year, from 1873-74 to 1874-75, by Government Resolution No. 6396 of 26th December 1872, does not affect the principle of this decision, which is in conformity with the ruling of the High Court quoted in the present correspondence.

W. H. HAVELOCK,
Revenue Commissioner, S. D.

No. 3531.

REVENUE DEPARTMENT.

Bombay Castle, 20th June 1873.

RESOLUTION.—The rates are to be explained early in the revenue year commencing from the 1st August 1873, and the assessment according to the new rates is to be levied during the ensuing year, *i.e.*, during that commencing from the 1st August 1874.

F. S. CHAPMAN,
Chief Secretary to Government.

No. 314 OF 1876.

FROM

LIEUT.-COLONEL W. WADDINGTON,
Superintendent, Revenue Survey and Assessment,
Poona and Nasik,

To

COLONEL J. FRANCIS,
Survey and Settlement Commissioner, N. D.

Poona, 18th April 1874.

SIR,

I have the honour to submit my final report on the rates lately introduced into 59 villages of the old Pábal Taluka. * * * *

2. The rates were explained by me (assisted by Mr. H. M. Grant) in May last in the villages of the Pábal Taluka, and the people informed that the settlement would have effect from the year 1872-73; but afterwards, in accordance with Government Resolution No. 3531, dated 20th June 1873, the levy of the rates

was deferred, and the year 1873-74 was fixed as the first year of the settlement, the usual remissions being made in cases of increased assessment.

3. The grouping of the villages, as originally proposed, was, for the most part, re-arranged in Government Resolution No. 2158 of 1873, and still further alterations were subsequently made in accordance with suggestions submitted by me, and approved of by Government. In consequence of these modifications the total dry-crop assessment as finally settled is Rs. 1,46,413 in place of Rs. 1,83,640, as originally contemplated. There is also a decrease in the pathasthal assessment of Rs. 72, which is due to reduction sanctioned by you on a representation made by me on the occasion of my visit to Shikrápur in January last, when, to my surprise, I found the páths already dry which irrigate the lands of Shikrápur and Talegaon, and which, from an experience of many years, I had assumed would usually run until, at least, the end of February or middle of March. I consequently obtained your sanction to modify the maximum rates of the pathasthal lands of those villages and some others in that portion of the district, the result being the decrease shown above. The total assessment on occupied lands is

Rs. 1,89,702	Original
	Report.
„ 1,51,511	Amended
	Report.
Rs. 38,191	

Rs. 1,51,511, or Rs. 38,191 less than that originally proposed by me, and Rs. 49,283, or 48 per cent more than the former assessment. The average dry-crop rate is 12 annas 3 pies, that for páth water Rs. 2-5-1, and for rice land Rs. 3-5-4.

4. The total occupied area is 2,01,986 acres, of which 10,663 acres, or $\frac{1}{20}$ th, is deducted as kharáb. It is divided into 9,547 survey numbers and 6,370 khátas, the average size of each kháta being 30 acres 1 guntha, and assessment Rs. 23-12-6. There are 3 acres 19 gunthas of culturable land per head of the population, and the incidence of assessment Rs. 2-11-8. There are 20,912 acres of gairan, 3,153 of kuran, and 733 set apart for forest reserves. The area absorbed by village sites, rivers, roads, &c., is 10,808 acres. The total area, including inam land, is 2,51,971 acres.

* * * *

I have the honour, &c.,
W. WADDINGTON, Lieut.-Colonel,
Superintendent, Revenue Survey and Assessment,
Poona and Násik.

No. 716 OF 1876.

REVENUE DEPARTMENT,

*Camp Harnai, 8th May 1876.***MEMORANDUM.**

The accompanying letter from the Superintendent of the Poona and Násik Survey gives the final result of the revised settlement introduced into 59 villages of the Pábal Taluka, after making the modifications in the original proposals sanctioned by subsequent orders.

2. It will be observed from the Superintendent's explanations that the settlement Jama fixed for this

Para. 3.		district, after making the reductions alluded
		to above, amounts altogether to Rs. 1,51,511, being, as shown by
Revised Set-		marginal statement, Rs. 49,283, or 48 per cent
tlement... Rs.	1,51,511	in excess of the former settlement. It will be
Former Set-		seen also, from the statements given in the
tlement... Rs.	1,02,228	same para., that this revised Jama is Rs.
		38,191 less than that originally proposed by
		the Superintendent.

3. There is no doubt the rates first submitted by the Superintendent were somewhat too high, and it is a question, perhaps, whether we have not gone too far in the reductions subsequently made. It may, at any rate, be safely asserted that they have brought down the revised settlement fully to the limit of the moderate increased demand that Government is desirous of imposing.

4. It will be perceived that some reduction in the páthasthal rates of certain villages were authorized by

Para. 3. me, consequent on the Superintendent having reported the water-supply to be somewhat less than it had been estimated to be when his original rates were fixed. The order for this reduction was given without reference to Government, as it was obviously necessary to correct a mistake in the valuation of the water-supply, and I trust, therefore, that my proceedings in the matter will be approved of.

5. Under the revised settlement, as now fixed, the average dry-crop rate is 12 annas 3 pies per acre, the water rate Rs. 2-5-1, and the rice-land rate Rs. 3-5-4.

6. A brief analysis of the statistical returns will be found in para. 4.

* * * *

J. FRANCIS, Colonel,
Survey and Settlement Commissioner, N. D.

No. 2852.

REVENUE DEPARTMENT.

Bombay Castle, 5th June 1874.

RESOLUTION.—The modification of the páthasthal rates sanctioned by the Commissioner is confirmed.

2. In the case of the Pábal villages now absorbed in other talukas * * * * * the guarantee to be given is to be for the unexpired period of the leases of the talukas to which these villages now belong. * * * * *

3. The attention of the Survey Commissioner is requested to the recent orders* of Government, desiring that these reports be re-arranged with a view to the final results being embodied in a revenue atlas.

* Government Resolution No. 2446, dated 15th May 1874.

(Signed) F. S. CHAPMAN,
Chief Secretary to Government.

No. 4107.

EXTRACT from the proceedings of the Government of Bombay in Revenue Department, dated 4th August 1874.

Read the following despatch from Her Majesty's Principal Secretary of State for India, to His Excellency the Honourable the Governor in Council, Bombay, No. 21, dated 2nd July 1874:—

The despatch of your Excellency in Council, dated 13th April, No. 6 of 1874, relative to the revision of assessment in the Pábal and Haveli Talukas of the Poona Collectorate, has been considered by me in Council.

2. Four subjects are discussed in the papers now forwarded—
 - I. Some legal questions relative to the construction of the 35th Section of Act I. of 1865 (Bombay Code).
 - II. The revision of assessment in 59 villages of the Pábal Taluka of the Poona Collectorate.
 - III. The propriety of introducing an Act to empower the Government to fix a later date for the relinquishment of occupancies.
 - IV. The reduction of the assessment in 84 villages of the Haveli Taluka.

3. Of these subjects three may be briefly disposed of. The Legal Remembrancer has submitted his opinion on the questions connected with the 35th Section of Act I. of 1865, and your Excellency in Council has circulated it for the guidance of the Revenue and Survey authorities.

4. The third question, as to altering by legislation the date fixed for the relinquishment of occupancies, is still under consideration, and does not, therefore, at present demand any expression of opinion from me.

5. The fourth question relates to the reduction of the rate fixed by the revised settlement in 84 villages of the Haveli Taluka. The revised settlement was fixed at Rs. 1,43,544, or 75 per cent in excess of the former assessment. It has now, chiefly on the strong representation of the Revenue Commissioner, Mr. Havelock, been reduced to Rs. 1,34,180, or 66 per cent in excess of the old settlement. I fully approve of this reduction.

6. The revision of assessment in 59 villages of the Pábal Taluka of the Poona Collectorate remains for consideration.

7. The first proposition with reference to this revision was to increase the assessment to an amount exceeding the previous settlement by 88 per cent. Further inquiries have led to reductions which have left the revised assessment at only 50 per cent in excess of the former settlement. This is an increase which in all probability may be fully justified by the high rate of prices for agricultural produce, by the construction of new roads, and especially of the Great Indian Peninsula Railway, and by the very profitable culture of potatoes, for which an extensive market is found in the large town and cantonment of Poona. Your Excellency in Council has, however, very properly directed that the results of the settlement be for some years carefully watched in order that reductions may be made if suggested by experience.

RESOLUTION.—To be communicated to the Revenue and the Survey Commissioners, with reference to Government Resolution No. 6870, dated 23rd December 1873.

F. S. CHAPMAN,
Chief Secretary to Government.

REPORT regarding application of the Orders of Government Resolution No. 5739, of October last, to the Villages of the old Pábal Taluka.

No. 1454 of 1875.

REVENUE DEPARTMENT.

Poona, 25th September 1875.

For the reasons stated herein, I am of opinion that it is not expedient to make any reduction in the rates finally sanctioned for this district.

2. It will be observed, from a perusal of the correspondence upon this settlement, that the Superintendent (Colonel Waddington) submitted, in the first instance, proposals for assessing the district at maximum rates, varying from Rs. 3 down to Re. 1 annas 12, the villages being apportioned into six different classes of rates. These proposals, it was estimated, would raise the assessment* of the 56 † villages to which the first settlement was applied, from Rs. 92,359 to Rs. 1,73,898, the difference of Rs. 81,539 in the two demands being equivalent to an increase of 88 per cent.

3. In reviewing these proposals I first recommended a few changes in the grouping of individual villages, as also that the first class of 3 Rupees, which comprised one village only, should be struck out altogether; and I then suggested a reduction of 4 annas per class for the first 4 groups, and of 2 for the fifth, to be applied to the villages according to the modification in grouping alluded to above. These modifications of the original proposals would, it was roughly estimated, reduce the increase on the first settlement from 88 to about 65 per cent.

4. It will be perceived from the general tenor of my remarks that these reductions in the Superintendent's rates were suggested mainly in consequence of Government having expressed their desire for a more moderate scale of increase in revision settlements. And it may, therefore, be said that what may be termed the more liberal policy of the State in respect to revision settlements was initiated in this case.

5. Moreover, on the correspondence coming before Government, certain modifications were made in the grouping of villages, which led to a further reduction beyond that suggested by me.

* On cultivated lands.

† There are 59 included under the settlement, but 3, which are recent acquisitions of territory, are shown separately.

Some discussion ensued respecting these modifications ; but the following classification of villages, which was eventually adopted, forms the basis of the assessment now in force, viz. :—

1st class rate	Rs. 2	8, comprising 11 villages.
2nd „ „	2 2	1 „
3rd „ „	2 0	19 „
4th „ „	1 12	8 „
5th „ „	1 10	13 „
6th „ „	1 8	4 „
Total		...56 villages.

Add villages received from His Highness Holkar :—

Manchar	...Rs. 2	8
Koregaon	... „	1 12
Sakhangaon	... „	1 10

Grand Total ... 59 villages.

6. It was estimated (para. 7 of Resolution) that the new assessment, calculated according to the foregoing rates, would be about 75 per cent in excess of that fixed at the first settlement. The reduction was, however, greatly in excess of what it was supposed to amount to ; the revised assessment, as shown in the statements* appended, being an increase of only 51 per cent on the former demand.

* Not printed.

7. It will thus be seen that the modification of the original proposals made by me, and subsequent remodification by Government, effected a much larger reduction of assessment than was contemplated by Government at the time. And as remarked by me when submitting the final report, it is questionable whether the reduction had not been carried too far, considering the favourable circumstances of this district.

8. With regard, however, to the immediate question of the application of the Resolution of October last to the district, it is clear from the correspondence on which it is based, that it was intended specially for the poor and arid districts of the Poona and Sholapur Collectorates, which, besides uncertainty of rainfall, are at a great disadvantage in having so large a proportion of their total area devoted to the cultivation of a staple crop like jowári, the marketable value of which is so much affected by local circumstances. The Pábal villages are, however, very differently circumstanced. Distant about 30 or 40 miles from the Western Gháts, they are situated in the belt of country lying, as regards the Poona

Collectorate, between Junnar in the north and the Nira River to the south, which enjoys a certain rainfall, and is one of the most favourable tracts for the cultivation of jerayet crops in the Deccan. The Superintendent's report contains a description of the cultivation, but does not give any statistical data as to the proportion of the different crops grown. Writing, however, from my own knowledge of the district, I should estimate that fully 75 per cent of the total area is regularly under kharif cultivation. Bájri is the staple crop, but in good soils it is followed by gram, and wheat and jowári with kardai are also grown as second crops after mûg, urid, &c. Potatoe may also be reckoned amongst the regular products of the district, being cultivated as a kharif crop unirrigated, and as an irrigated crop in the dry season.

9. The circumstances of the district indicated above are so totally different from those of the Bhimthari, Indápur, and adjoining districts of the Sholápur Collectorate, which are specially referred to in the correspondence connected with the October Resolution, that I consider it would be a mistake to make the same reduction of assessment in this as in those cases, especially as the new rates have already been revised and put upon a much lower scale than at first proposed.

10. I am, however, of opinion that it is advisable to make some reduction in the assessment of the lower orders of soil. The classification was done by an Assistant of great experience (Mr. Whitcombe), and I have every confidence in the general accuracy of the work. But as we have been making a general reduction in the classification values of certain orders of soil, I think it is advisable to carry out the same plan in this case, but to limit its operation entirely to the lower orders. There is no doubt of the good and middling soils being well able to bear our rates in districts like this, where we have a plentiful and certain rainfall, and the cultivation of the lower orders is also comparatively more remunerative in the same localities. But as it is well to be assured of their being low enough I propose to make a reduction in our classification values from 4 annas downwards, according to the scale adopted in other districts.

11. The following statement shows the assessment by groups as it will stand after making the reduction in classification values alluded to above :—

Group.	Revision Assessment.		Reduction by lowering Classification Value of lower orders of Soils.	Remaining Assessment.	Percentage Increase on Original Assessment.
	Amount.	Percentage Increase.			
	Rs.		Rs.	Rs.	
1	27,241	49	1,289	25,952	41
2	1,151	45	72	1,079	36
3	44,065	53	2,399	41,666	45
4	35,330	51	1,050	34,280	47
5	23,308	54	1,987	21,321	41
6	8,220	36	244	7,976	33
Total...	1,39,315	51	7,041	1,32,274	43
Add villages (3) received from Holkar.	12,196	23	491	11,705	19
Grand Total...	1,51,511	48	7,532	1,43,979	41

It will thus be seen that the revised assessment as modified by these proposals will be an enhancement of 41 per cent on the former assessment of the district, which, in my opinion, may be regarded as a moderate rate of increase for a district so favourably circumstanced.

12. There are a few individual villages in which the assessment is above the prescribed limit of increase. In one case (village of Apti) I know the former classification to be most unduly low as I personally tested it several years ago when fixing the rates for some adjoining isolated villages. So large, indeed, was the reduction made in this village at the first settlement that it was commonly known as "Inam Apti" in the district on this account. And I have no doubt the other cases of increase are due to the same cause.* I have, at any rate, every confidence in the correctness of the revised classification which, as before

* The low standard of classification adopted at the first settlement.

mentioned, was done by a very experienced Assistant,* and carefully tested by the Superintendent. I recommend, consequently, that the rates of the villages alluded to should stand as they are.

* Mr. Whitcombe.

13. All increases in individual holdings of above 100 per cent should, I recommend, be treated specially in the manner contemplated in the Resolution and as may be settled for other districts.

14. A map showing the different groups by colours, as finally settled, is appended.

J. FRANCIS, Colonel,
Survey and Settlement Commissioner, N. D.

No. 6516.

REVENUE DEPARTMENT.

Bombay Castle, 22nd November 1875.

RESOLUTION.—In the 56 villages which formed the old Pábal Taluka of Poona the original Mahratta rates of assessment averaged rather over Re. 1 per acre. The nominal average rate of Mr. Pringle's settlement, which succeeded them, was about Rs. 0-15-0, but the realizations averaged only about Rs. 0-10-9. The survey settlement was introduced in 1841-45, and the average rate under it on land then cultivated was about Rs. 0-9-3. During the time of the settlement the whole of the assessed land, one-third of which was waste before its introduction, and about 21,000 acres of the unassessed waste, were brought into cultivation; the value of land increased greatly, means of communications were improved, and a considerable increase took place in population and agricultural stock. Prices also rose as elsewhere in the Deccan.

2. On the revision the villages under consideration were arranged under 6 groups, with reference to their climate and proximity to markets, at maximum dry-crop rates varying from Rs. 1-8 to Rs. 2-8, and the total assessment was thus raised from Rs. 92,359 to Rs. 1,39,315, or 51 per cent.

3. Colonel Francis points out that the rates sanctioned by Government were lower than those originally proposed, and that the more liberal assessment policy determined on by Government Resolution No. 5739 of 29th October 1874, has, therefore, been already applied to this district. He proposes, however, to reduce the assessment already sanctioned about Rs. 7,000 by a reduction of the classification values of the poorest soils.

4. Government cannot agree to this suggestion. Colonel Francis states that the classification of this district, made under the superintendence of one of the best classing Assistants in the service, Mr. Whitcombe, is as good as it can be, and if so, it certainly ought not to be altered. It is true that, although the classification may be entirely correct according to the valuation scale adopted, that scale may itself give too high a proportionate value to the poorer soils. This is not the case in Pábal. The great superiority of this district in quantity and certainty of rainfall over the eastern talukas of Poona has been dwelt on in all the settlement reports, and this advantage particularly benefits the poorer soils which suffer most from defect of rain.

5. Government consider, however, that it will be well to make some reduction in the assessment of these villages, in order to place them on the same footing as regards the pitch of assessment as other parts of the Deccan. They are, therefore, pleased to direct that the maximum rate of the third group of 19 villages shall be lowered 4 annas, and those of the remaining groups 2 annas.

6. The effect of this change will be to lower the total assessment from Rs. 1,39,315 to Rs. 1,27,354; the average rate from Rs. 0-12-6 to Rs. 0-11-5, and the increase on the old assessment from 51 per cent to 38 per cent.

7. The rates of the 3 villages received from His Highness Holkar should be modified in the same way, according to the groups to which they belong.

8. There will be a decrease upon the original rates in 3 of the villages under consideration, while in 6 the increase will be a little over 75 per cent. Government do not, however, think it necessary to adopt special measures for these villages. Individual cases of increase above the permissible limit are to be reported as usual.

W. G. PEDDER,
Acting Secretary to Government.

No. 244 of 1876.

FROM

LIEUTNEANT-COLONEL E. L. TAVERNER,

Acting Superintendent, Revenue Survey,

To

COLONEL J. FRANCIS,

Survey and Settlement Commissioner, N. D.

Násik, 31st March 1876.

SIR,

With reference to your letter No. 444, dated 20th instant, I have the honour herewith to forward a statement showing the result of the alteration made under Government Resolution No. 6516, dated 22nd November 1875, in the revision settlement rates of 56 villages of the old Pábal Taluka of the Poona Collectorate.

2. The estimate entered in para. 6 of the Government Resolution is that the assessment would be reduced from Rs. 1,39,315 to Rs. 1,27,354, or from an increase of 51 to one of 38 per cent. The actual result is an assessment of Rs. 1,28,034 against the original assessment of Rs. 92,359, or an increase of Rs. 35,675, or 38·6 per cent.

3. The reduction in the rates of 3 villages received from His Highness Holkar are also given in the statement with reference to para. 7 of the Government Resolution.

I have, &c.,

(Signed) E. L. TAVERNER,

Acting Superintendent, Revenue Survey, Poona and Násik.

Statement.

**STATEMENT showing the ultimate Result of the Survey Revision Settle
as finally adjusted under Government Resolution**

Number of Villages.	Names of Villages.	As PER CULTIVATION RETURNS for 1871-72.		As PER REVI				
		Acres.	Assessment.	Acres.				
				Jerayet.	Motasthal Bagayet.	Pétasthal Bagayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9
			Rs.					
1	Máhálunga	5,088	2,714	4,566	312	47	...	4,925
2	Pimpalgaon	1,320	1,722	988	406	...	...	1,394
3	Chinchodi... ..	1,773	1,190	1,955	72	80	...	2,107
4	Národi	1,705	1,496	1,659	135	166	...	1,960
5	Chás	2,369	1,605	2,344	162	62	...	2,568
6	Ausari (Bk.)	4,326	3,182	3,854	697	96	2	4,649
7	Chandoli (Khd)	689	589	578	135	...	...	713
8	Wadgaon	1,768	1,258	1,656	233	22	...	1,911
9	Sákora	728	696	620	104	1	...	725
10	Nandur	1,614	1,081	1,436	215	...	...	1,651
11	Ausari (Khd)	3,672	2,809	3,281	714	105	...	4,100
	Total...	25,052	18,342	22,937	3,185	579	2	26,708
12	Giroli	1,503	793	1,802	58	...	6	1,860
13	Wadgaon Pir	1,999	1,211	3,174	61	55	...	3,290
14	Waruda	2,571	1,246	3,654	145	171	...	3,970
15	Dhámni	4,485	2,272	4,057	173	118	...	4,348
16	Loni	3,182	2,261	3,491	264	144	...	3,899
17	Guláni	1,744	1,036	2,051	56	11	20	2,138
18	Wákalwári	980	510	1,207	...	...	...	1,207
19	Eklabara	1,000	490	1,067	65	...	...	1,132
20	Nirgudsar	2,737	1,749	2,767	246	4	...	3,017
21	Párgaon	3,930	2,244	4,031	22	91	38	4,174
22	Chandoli (Bk.)	2,002	1,368	2,041	256	7	...	2,304
23	Khadki	1,461	657	1,659	56	...	...	1,715
24	Kalamb	3,136	1,550	2,890	327	50	...	3,267
25	Thorándla... ..	1,330	616	1,337	62	4	...	1,403
26	Jaula	1,258	764	1,288	83	2	...	1,373
27	Hewra	3,263	1,594	3,624	107	10	...	3,741
28	Bharádi	1,429	705	1,528	51	1	...	1,580
29	Lunki	826	407	887	78	...	...	965
30	Kánhur	7,790	4,177	8,249	131	30	...	8,410
31	Pábal	6,007	3,842	6,289	356	108	...	6,753
	Total.	51,139	28,699	55,291	2,539	806	58	58,694

ment for the undermentioned Villages of Taluka Pábal, Poona Collectorate, No. 6516, dated 22nd November 1875.

CENSUS SURVEY.						INCREASE.				Maximum Dry-crop Rate per Acre.	Average ditto, exclusive of Rice and Water-cess.	Remarks.
Assessment.						Numerical.		Percent- age.				
Jerayet.	Motasthal Bagayet.	Pátasthal Bagayet.		Rice.	Total.	Acres.	Assessment.	Acres.	Assessment.			
10	11	12	13	14	15	16	17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs. a.	Rs. a.	
2,632	431	104	112	..	3,279	163	565	3	21	2 6	0 10	
1,428	878	...	...	...	2,306	74	584	6	34	...	1 10½	
1,217	91	90	164	...	1,562	334	372	19	31	...	0 10½	
1,643	229	315	408	...	2,595	255	1,099	15	73	...	1 2	
2,025	285	120	144	...	2,574	199	969	8	60	...	0 15	
3,185	1,013	117	147	6	4,468	323	1,286	7	40	...	0 15	
731	255	...	...	...	986	24	397	3	67	...	1 6	
1,409	371	52	67	...	1,899	143	641	8	51	...	0 15½	
815	188	1	1	...	1,005	3	309	...	44	...	1 6	
1,256	326	...	...	...	1,582	37	501	2	46	...	0 15½	
2,219	1,036	182	326	...	3,763	428	954	12	34	...	0 13½	
18,560	5,103	981	1,369	6	26,019	1,651	7,677	7	42	...	0 14 9	
1,039	66	...	...	16	1,121	363	328	24	41	2 0	0 9½	
1,137	47	50	102	...	1,336	1,291	125	65	10	1 12	0 6	
1,569	115	152	311	...	2,147	1,399	901	54	72	...	0 7½	
1,453	196	155	267	...	2,071	137	201	3	9	...	0 6½	
1,601	325	197	375	...	2,498	717	237	23	10	...	0 8½	
1,545	73	11	27	65	1,721	394	685	23	66	...	0 12½	
747	...	...	...	...	747	227	237	23	46	...	0 10	
719	83	...	...	...	802	132	312	13	64	1 12	0 11½	
2,041	358	4	5	...	2,408	280	659	10	38	...	0 12½	
2,586	23	86	213	129	3,037	243	793	6	35	...	0 10½	
1,251	324	9	7	...	1,591	302	223	15	16	...	0 11	
881	51	...	...	...	932	254	275	17	42	...	0 8½	
1,554	388	65	74	...	2,081	131	531	4	34	...	0 10	
746	72	5	5	...	828	73	212	5	34	...	0 9½	
790	110	1	2	...	903	115	139	9	18	...	0 10½	
2,162	156	16	15	...	2,349	478	755	15	47	...	0 10	
865	47	...	1	...	913	151	208	11	30	...	0 9	
368	88	...	...	...	456	139	49	17	12	...	0 7½	
6,261	122	34	57	...	6,474	620	2,297	8	55	...	0 12	
4,310	514	149	314	...	5,287	746	1,445	12	38	...	0 11½	
32,586	3,092	934	1,775	194	38,581	7,555	9,882	15	34	...	0 10	

Number of Villages.	Names of Villages.	AS PER CULTIVATION RETURNS FOR 1871-72		AS PER REV.				
		Area.	Assessment.	Acres.				
				Jerayet.	Motasthal Bagayet.	Patisthal Bagayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9
			Rs.					
32	Hewra	1,127	1,399	2,105	127	17	...	2,249
33	Talegaon	16,691	11,631	16,737	1,130	169	...	18,036
34	Wadu (Bk.)	2,873	2,855	2,928	132	36	...	3,096
35	Pimpia	1,037	662	998	102	...	...	1,100
36	Apti	1,211	583	1,351	22	...	...	1,373
37	Jategaon (Bk.)	1,919	1,161	1,987	56	39	...	2,082
38	Do. (Khd)	1,238	896	1,240	58	...	...	1,298
39	Shikrapur	5,333	4,162	4,998	249	214	...	5,461
	Total...	31,429	23,349	32,344	1,876	475	...	34,695
40	Deogaon	675	358	686	38	...	...	724
41	Katapur (Bk.)	2,174	880	2,318	107	...	...	2,425
42	Singwa	3,257	1,103	3,300	221	14	...	3,535
43	Khodad	5,151	2,153	5,765	369	15	...	6,149
44	Walti	3,327	1,225	3,342	297	...	...	3,639
45	Ranjani	3,439	1,597	3,300	354	28	...	3,682
46	Chandoho	1,815	648	1,983	56	...	...	2,039
47	Waghala	1,491	720	1,531	69	2	...	1,602
48	Chincholi	1,592	807	1,785	104	...	...	1,889
49	Phakta	2,693	710	2,981	40	4	...	3,025
50	Kanta	9,610	2,440	10,524	389	8	...	10,921
51	Waruda	3,897	2,065	3,287	47	14	...	3,348
52	Katapur (Khd)	1,029	453	1,077	74	...	...	1,151
	Total...	39,650	15,159	41,879	2,165	85	...	44,129
53	Kondapuri	2,522	1,215	2,761	78	5	...	2,844
54	Shivtakrar Mahalunga	272	203	390	...	...	...	390
55	Nimbgaon do.	5,664	2,369	5,492	122	52	...	5,666
56	Takli Bhima	3,461	2,230	3,662	54	...	...	3,716
	Total...	11,919	6,017	12,305	254	57	...	12,616
	Total...	1,60,692	92,359	1,66,558	10,077	2,002	66	1,78,703
		548	230	...	...	...	...	...
	Total...	1,61,240	92,589	1,66,558	10,077	2,002	66	1,78,703

CENSUS SURVEY.

Assessment.						INCREASE.				Maximum Dry-crop Rate per Acre.	Average ditto, exclusive of Rice and Water-cress.	Remarks.
Jerayet.	Motasthal Bagayet.	Patasthal Bagayet.		Rice.	Total.	Numerical.		Percent- age.				
		Soil Assessment.	Water-cress.			Acres.	Assessment.	Acres.	Assessment.			
10	11	12	13	14	15	16	17	18	19	20	21	22
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.		Rs.		Ra.	Ra. a.	Ra. a. p.	
1,480	128	23	24	...	1,655	1,122	256	100	18	1 10	0 11½	
15,784	1,399	242	491	...	17,916	1,345	6,285	8	54	...	0 15½	
3,105	208	53	75	...	3,441	223	586	8	21	...	1 1½	
819	126	...	...	...	945	63	283	6	43	...	0 13½	
994	34	...	...	...	1,028	162	445	13	76	...	0 12	
1,261	68	38	100	...	1,467	163	306	8	26	1 10	0 10½	
1,191	65	...	...	...	1,256	60	360	5	40	...	0 15½	
4,073	313	281	684	...	5,351	128	1,189	2	29	...	0 13½	
28,707	2,341	637	1,374	...	33,059	3,266	9,710	10	42	...	0 14 7	
457	50	...	...	...	507	49	149	7	42	1 8	0 11	
1,151	147	...	...	...	1,298	251	418	12	47	...	0 8½	
1,648	235	18	32	...	1,933	278	830	9	75	...	0 8½	
2,517	399	16	21	...	2,953	998	800	19	37	...	1 7½	
1,460	266	...	...	...	1,726	312	501	9	41	...	0 7½	
1,585	377	31	54	...	2,047	243	450	60	28	...	0 8½	
804	39	...	...	...	843	224	195	12	30	...	0 6½	
769	55	2	3	...	819	111	99	7	14	...	0 8	
1,047	104	...	...	...	1,151	297	344	19	43	...	0 9½	
1,227	25	3	8	...	1,263	332	553	12	78	...	0 6½	
3,993	279	5	27	...	4,304	1,311	1,864	14	76	...	0 6	
1,988	31	10	16	...	2,045	49	20	1	1	...	0 9½	
651	83	...	...	...	734	122	281	12	62	...	0 10	
19,287	2,090	85	161	...	21,623	4,479	6,464	11	43	...	0 7 9	
1,703	68	6	20	...	1,797	322	582	13	48	1 6	0 10	
346	...	...	...	...	346	118	143	43	70	...	0 14	
2,293	98	43	45	...	2,479	2	110	...	5	...	0 7	
2,965	44	...	...	...	3,009	255	779	7	35	...	0 13	
7,307	210	49	65	...	7,631	697	1,614	6	27	...	0 9 7	
1,07,486	12,902	2,686	4,744	216	1,28,034	18,011	35,675	11	39	...	0 11 0	
Uncultivated Land.												
...	...	...	...	...	...	...	...	...	...	...	...	
1,07,486	12,902	2,686	4,744	216	1,28,034	18,011	35,675	11	39	...	0 11 0	

Number of Villages.	Names of Villages.	AS PER CULTIVATION RETURNS FOR 1871-72.		AS PER REVUE				
		Acres.	Assessment.	Acres.				
				Jerayet.	Motasthal Bagayet.	Patasthal Bagayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9
57	Manchar	...	Ra. 4,847	3,773	816	58	...	4,647
58	Koregaon	...	3,327	3,815	114	...	...	3,929
59	Lakhangaoon	...	1,695	5,197	73	...	...	5,270
	Total...	...	9,869	12,785	1,003	58	...	13,846
		...	...	...	...	...	...	...
	Grand Total..	161,240	102,584	179,343	11,080	2,060	66	192,549

Nasik, 31st March 1876.

SION SURVEY.						INCREASE.				Maximum Dry-crop Rate per Acre.	Average ditto, exclusive of Rice and Water-cesa.	Remarks.
Assessment.						Numerical.		Percent- age.				
Jerayet.	Motasthal Bagayet.	Pistasthal Bagayet.		Rice.	Total.	Acrea.	Assessment.	Acrea.	Assessment.			
		Soil As- sessment.	Water- cess.									
10	11	12	13	14	15	16	17	18	19	20	21	22
Rs.	Ra.	Rs.	Rs.	Ra.	Rs.		Rs.		Rs.	Rs. a.	Rs. a. p.	
3,247	1,446	106	123	...	4,922	...	75	...	2	2 6	1 0 6	
4,208	145	...	...	...	4,353	...	1,026	...	31	1 10	1 1 9	
2,119	51	...	...	...	2,170	...	475	...	28	1 8	0 6 7	
9,574	1,642	106	123	..	11,445	...	1,576	...	16	...	0 13 1	
Uncultivated Land.												
...	...	...	...	...	...	...	...	...	...	...	...	
17,060	14,544	2,792	4,867	216	1,39,479	18,011	37,251	11	36	...	0 11 2	

(Signed) E. L. TAVERNER, Lieut.-Colonel,
Superintendent Revenue Survey,
Poona and Nasik.

No. 1408 OF 1876.

REVENUE DEPARTMENT.

Poona, 9th September 1876.

Forwarded in continuation of this Office No. 1407 of yesterday's date for the confirmation of Government to the reduced assessment of the district shown in the Superintendent's report.

J. FRANCIS, Colonel,

Survey and Settlement Commissioner, N. D.

No. 5516.

REVENUE DEPARTMENT.

Bombay Castle, 27th September 1876.

RESOLUTION.—These reports give the final results of the reductions effected in these four talukas in conformity with the principles laid down in Government Resolution No. 5739, dated 29th October 1874.

2. The following are the several percentage reductions :—

Percentage Reductions.

*	*	*	*	*
3.	Pábal	...	...from 51 to 38·6.	
*	*	*	*	*

And the total amounts contrast as follows :—

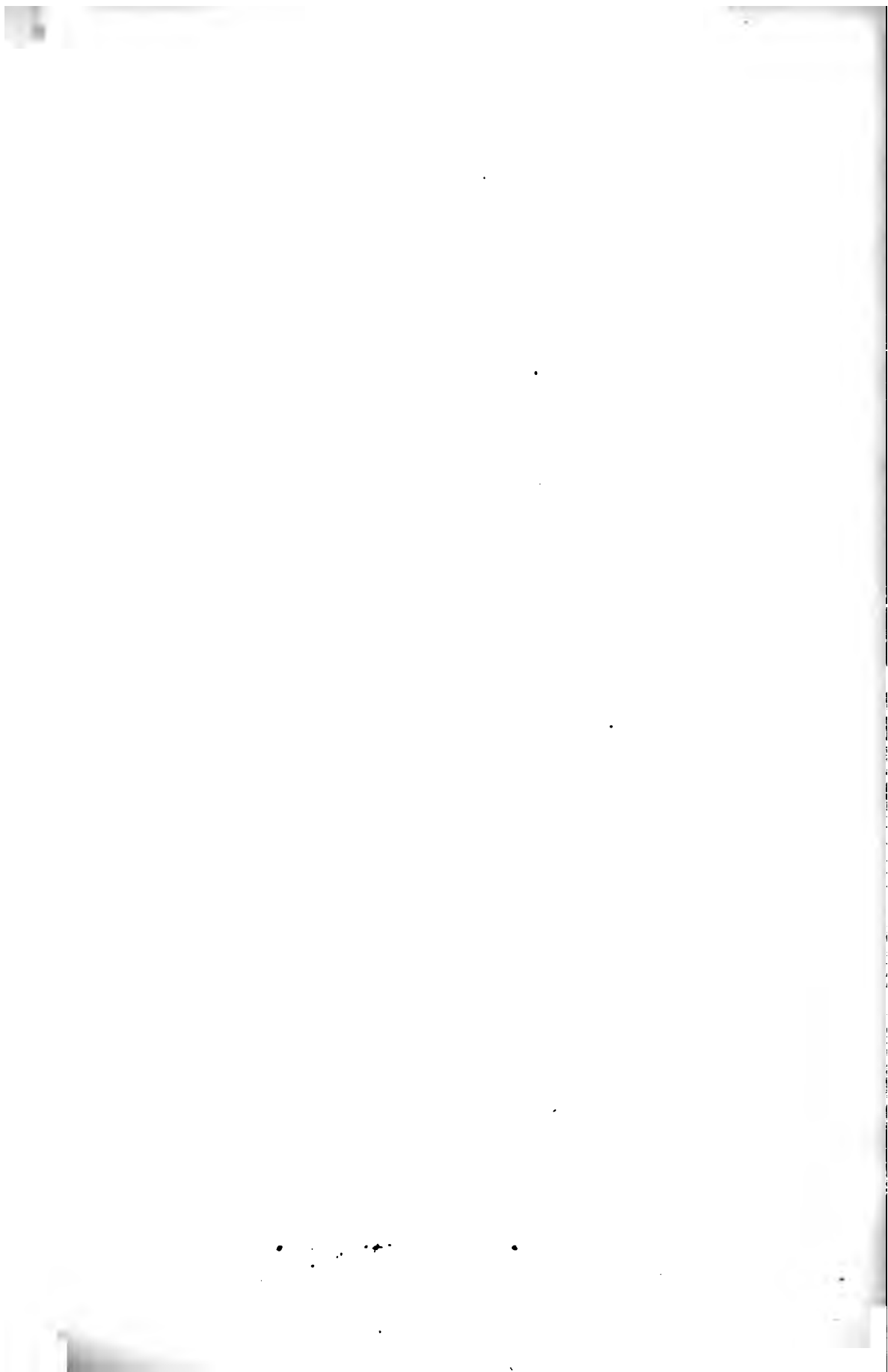
	Assessment under first Survey.	Revised assess- ment as originally imposed.	Revised assessment according to reduc- tions reported.
	*	*	*
3. Pábal...	...92,359	1,39,315	1,28,034
	*	*	*

3. His Excellency the Governor in Council is pleased to express his approval of the manner in which Colonel Taverner has carried out the instructions of Government.

F. S. CHAPMAN,

Chief Secretary to Government.

HAVELI TALUKA.



of the land. The ryots invariably see a ~~large~~ ~~part~~ ~~of~~



MAP
of Part of the
HAVELI TALUKA
of the
PUNA ZILLA

Scale 4 Miles to an Inch



Reference

Class	Villages	Maximum Rate
I	3	R _h 4—0
II	6	R _h 3—8
III	27	R _h 3—0
IV	14	R _h 2—12
V	17	R _h 2—8
VI	3	R _h 2—4

No. 363 OF 1873.

FROM

THE COLLECTOR OF POONA,

To

THE REVENUE COMMISSIONER, S. D.

Camp Khed, 3rd March 1873.

SIR,

I have the honour to forward the accompanying Report from Colonel Waddington, containing proposals regarding the revision of assessment of 84 villages in Taluka Haveli of this collectorate.

Received with his letter No. 38, dated 11th January 1873.

2. The description of the district and the natural features of the country have been accurately detailed in paras. 3 to 6 of the Report.

3. The complaint of the western villages, brought to notice in para. 8, will be communicated to the forest officer. The Forest Department ought to be able to meet the wants of these villages by setting apart certain tracts where brushwood may be cut for burning on land, and charging a small fee for the privilege of cutting. If the ryots have to pay a trifle, they will not be so wasteful of this means of fertilizing the land as they have been hitherto when getting brushwood for nothing.

4. In para. 11 the Superintendent remarks that the holdings in the western portion of the taluka are smaller than those in the eastern part, and that a few of the border villages have no access to Poona for carts, except by circuitous routes. The reason for the smaller holdings is, that the western portion of the taluka being hilly the cultivation of rice and nágli is more common than that of other crops, and these crops being dependent on the fall of rain and requiring more attention, the ryot prefers a smaller holding. The hilly and rugged face of the country on the western portion is a bar to direct cart communication with Poona from some of the villages. But a new road, now under construction from Poona to Powar, in the Mulsi Petha, will go far to mitigate the evil.

5. The information supplied in para. 12 is important, but I am of opinion that it is not a true index to the agricultural value of the land. The ryots invariably set a higher price upon their

lands than they are really worth, and will not, as a rule, part with them for their actual value. The village money-lender is glad to get a mortgage of the land as security for payment of debts previously incurred, which, by usurious interest, may have amounted to much more than the land is worth, because the land is the only security the ryot has to give; and the usurer, if he eventually become the owner of the land by foreclosing the mortgage, or selling up the debtor, acquires it by an actual expenditure of cash rarely in excess of its real value. The amount entered in a land mortgage bond between a Marwari and a ryot is no index whatever to the amount actually paid on account of the land, or of its market value.

6. Para. 19 gives a comparative return of the prices of staple grains at three different marts for thirty years, viz., from 1841-42 to 1870-71. From this it is observable that in 1870-71 the prices of bájri and jowári were 41 to 43 per cent higher than in 1841-42; that during the first ten years the difference between prices at Poona and in the adjoining Bhimthari District was 30 to 35 per cent in favour of Poona; and during the last ten years 11 to 13, *while last year it was only 6 to 7.*

7. Paras. 21 to 23 show the favourable results of the assessment introduced in 1841-42. In that year the waste lands were 16,000 acres, or $\frac{1}{3}$ of the whole assessed area. At the end of the first ten years they fell to 10,000 acres, during the second period of ten years to 1,922 acres, and at the end of the third period the unoccupied assessed area was only 634 acres. During the last ten years the average annual collections were 20 per cent more than the average annual revenue of the five years preceding the settlement.

8. The proposed revised rates are discussed in paras. 25 to 28, inclusive. The villages are grouped in eight classes, the maximum Jerayet assessment ranging from Rs. 1-12-0 to Rs. 4. The effect of the revised rates on the total Jerayet assessment will be to double it, and the increase over last year's collections will be 98 per cent. The total assessment will be Rs. 25,500 (or 20 per cent) more than the average "*Kamál*" or total assessment (para. 20) on the 81 villages for the five years preceding the introduction of the present rates, and 137 per cent higher than the average collections for the same five years.

9. The table below shows the proposed Haveli rates compared with those lately fixed for 48 villages of Bhimthari and 56 villages of the old Pábal Taluka:—

Class.	45 Villages of Bhimthari.				56 Villages of the Old Pábal Taluka.				81 Villages of Havell.			
	Number in each Class.	Rates.		Percent-age Increase	Number in each Class.	Rates.		Percent-age Increase	Number in each Class.	Rates.		Percent-age Increase
		Rs.	as.			Rs.	as.			Rs.	as.	
I.	6	1	12	91	1	3	...	70	3	4	...	120
II.	21	1	8	80	16	2	12	74	6	8	...	101
III.	12	1	4	66	13	2	8	94	26	3	...	90
IV.	9	1	2	55	12	2	4	90	13	2	12	89
V.	...	...	...	...	8	2	...	95	16	2	8	107
VI.	...	...	...	...	6	1	12	103	5	2	4	114
VII.	...	...	...	...	...	...	...	...	9	2	...	116
VIII.	...	...	...	...	...	...	...	...	3	1	12	96

The total percentage increase over the previous year's revenue in each case is as below :—

Bhimthari...	...	73 per cent.
Pábal ...	...	87 „
Haveli ...	...	100 „

10. I have no remarks to offer on the proposed rates for lands irrigated from páths and rice lands.

11. But I would draw attention to the cent per cent increase of the Jerayet assessment involved by the new rates; notwithstanding the great rise in prices of late years, and the advantages enjoyed by villages in the vicinity of the Poona market, I am of opinion that the revised rates of assessment have been pushed almost to an extreme. It must not be forgotten that these villages will have to pay nearly 10,000 rupees more on account of local anna cess.

12. I should have been more satisfied than I am with this revised settlement, had the Jerayet assessment been fixed at 2 annas in the rupee lower, which would have brought the percentage increase down to 87 or 88,—an enhancement more in accordance with the revision hitherto effected in the Deccan than this will be if carried out as proposed.

I have the honour to be,

Sir,

Your most obedient Servant,

J. E. OLIPHANT,

Collector.

No. 840 of 1872.

To

J. E. OLIPHANT, ESQUIRE,
Collector of Poona.

SIR,

I have now the honour to lay before you my views as to the rates which appear to me to be suitable for certain villages of the Haveli Taluka of your collectorate, in which revision of assessment is due.

2. The assessment for these villages was fixed, and the settlement introduced by Lieutenant Nash, whose report, as well as that of Captain Wingate's, is annexed. As, however, neither of those officers gives any description of the natural features, &c., of the district, I will do so before proceeding to the question of new rates.

3. The Subha of Haveli, as now constituted, is bounded on the north by the Bhima and Indráyani rivers; on the south by the Bhuleshwar range of hills, of which Singarh forms a conspicuous feature; on the west by the Nanah Máwal, Mulsi Petha, and country belonging to the Pant Sachew; and on the east by Bhimthari. Nearly in the centre is situated the populous city of Poona, from which no part of the Subha is distant more than about eighteen miles, and which affords the district, as Captain Wingate says, "a ready and convenient market for all kinds of produce."

4. This taluka is more varied in its features than any of the Deccan districts that have yet been re-settled; Description continued. for, whilst to the east of Poona it is flat, open, and almost devoid of trees, to the west it is rugged and hilly, and much of it well wooded, especially along the south side of the Mutha River, where there are large numbers of very fine mangoe trees and a sprinkling of jack trees is also found, which are unknown to the east of Poona. The teak tree, too, makes its appearance on the sides of the hills, but never attains any considerable size. The climate varies much, the rainfall increasing as you go westward, until, in the border villages, rice and nágli take the place of jowári and bájri. The district to the east of the

city is divided into two nearly equal portions by the Mutha Mula, and the tract lying between this river and the Bhima, and which comprises some of the poorest villages, is chiefly stony, sterile, high-lying land, better fitted for sheep-grazing than agriculture; the people, however, make the most of their barren inheritance, every available gorge of the ravines being blocked up with embankments of rough stones, which are everywhere only too plentiful, so as to collect and retain the scanty soil which is washed down from the higher lying grounds. The district to the south, between the Mutha and the hills, is much more level, and contains a large proportion of rich soil, and even the villages under the hills are not unfertile, the more plentiful rainfall which they enjoy making up for their somewhat poorer soil.

5. The country is well watered; for, besides minor streams,

Rivers. it is traversed by not less than five considerable rivers, including the Bhima and Indráyani, which form its northern boundary. The Pauna, rising in the Naneh Máwal, falls into the Mula near Dápuri, and the latter river (which, as well as the Mutha, has its sources in the Western Gháts) is joined by the Mutha below the city of Poona, from which point to its junction with the Bhima it is known as the Mutha Mula. The Indráyani, which also has its rise in the Gháts, after traversing the Máwal Taluka flows into the Bhima at Tolápur, from which place the last-named river forms the boundary of the Subha for a short distance.

6. With regard to means of communication (with the excep-
Roads, &c. tion of some of the villages to the north-west of Poona), Haveli is abundantly provided,

The G. I. P. Railway runs through its centre, having five stations within its limits, and one, Talegaon, just beyond the border. The high roads are numerous and good, the principal being those to Bombay, Nagar, Sholápur, and Satara, to which latter place there are three routes—by the Kátraj, Bábdéo, and Diva Gháts—all works constructed with great skill and in the most substantial manner, the summit of the Kátraj Ghát being also pierced by a tunnel of considerable length; many miles of excellent made-road traverse the cantonment of Poona, and connect it with Kirkee and the city. There is also a second-class road *viâ* Náráyengaon to Junnar and Násik. All these roads converge at the city, and afford easy access from all parts of the district to the vast quantity of supplies required by so large a city.

7. The unirrigated crops are either “Kharif” or “Rabi”, according as the season is an early or late one. They con-

sist of *bājri*, *jowāri*, gram, *tūr*, wheat, *kurāsni*, *úrid*, *máng*, &c. In the vicinity of Poona those crops are naturally grown which are calculated to meet the daily demands of a large city; thus, green fodder, in a great measure, supersedes grain, and is supplied by early *jowāri* and maize. In garden lands, more especially for some miles around Poona, fruits—such as oranges, limes, pomaloes, guavas, plantains, figs, pomegranates, grapes, and mangoes—and vegetables of all kinds—both indigenous and exotic—are grown to a large extent. Lucerne, too, is extensively cultivated, and is a profitable crop. It requires watering once in twelve or fifteen days, and continues to yield for three years. The guava also gives a good return: it prefers a light soil, and requires to be irrigated only during the bearing seasons, viz., October, December, April, and May, and, being very hardy, the crop may generally be reckoned a certainty. It is very usual for the cultivators to sell the crop of oranges, limes, and mangoes on the tree as soon as the young fruit is fairly set; figs are so precarious that purchasers can seldom be found to take them on the above terms; “*pán mallas*” or “betel vine” gardens are numerous, especially in the villages of Kondwe Budk, Kondwekhurd, Undri, Mahamadwāri, and Phursangi. These gardens require a large outlay at starting, and constant attendance for weeding, watering, killing insects, and gathering the leaves throughout the year, but pay well, a characteristic being that the returns are constant, as the rows of vines are so arranged as to come into bearing in regular rotation. A “*pán malla*” remains productive from ten to fifteen years. I am not aware that potatoes are grown in any part of the Haveli Taluka, the reason probably being that the villages to the east of Poona have too small a rainfall, and those to the west too much moisture to suit this plant.

8. In the villages to the west of Poona “Kharif crops” predominate, the principal being early *jowāri* and *bājri*, supplemented by *tūr*, *til*, *náchni*, and wheat. Rice also is grown to some extent in a few of the border villages, notably *Ráhátauda*, *Arvi*, *Márunji*, *Kásársai*, *Mulkhed*, and *Bhukum*. The villagers complain that, owing to the transfer lately of large tracts of hill land to the Forest Department, they have not sufficient brushwood to burn on their rice lands; this will be a serious drawback to the extension of this cultivation, as cow-dung, to which they are reduced as a substitute, is too expensive on account of the large demand for cow-dung-cakes in the city for fuel. These western villages have but little garden land, owing probably to the rainfall being so unvarying as to ensure a regular return from their dry-crop lands. They also leave much land under grass, which, from the plentiful rainfall, grows most

luxuriantly, and finds a ready sale. Long strings of men and women may be daily met bringing in bundles of grass, firewood, cowdung-cakes, and milk to the camp and city.

9. The kharif crops last year were in the proportion nearly of 5 to 3, as will be seen from the following statements. You will observe, also, that the amount of occupied land reserved for private grazing, as might be expected in the vicinity of a populous city, is large, being no less than 13·45 of the total occupied area. Wágholi, Kharádi, Wadgáon Sheri, Kesnand, and Lohogáon, from their proximity to Poona, have considerable tracts under grass, which probably pay better than they would if cultivated.

Details of Cultivation.

District.	Surveyed Villages.	Crops.	Percentage of Total Cultivation of Government and Inam Lands.		
			Total.	Kharif.	Rabi.
1	2	3	4	5	6
Haveli...	81 Khalsat ...	Bájri	34·5	34·5	...
		Tíl and Rále	0·5	0·5	...
		Túr	0·3	0·3	...
		Bhumug	0·2	0·2	...
		Chillies	0·3	0·3	...
		Rice	1·8	1·8	...
		Nágli	0·9	0·9	...
		Húlga... ..	0·3	0·3	...
		Wheat	3·2	...	3·2
		Gram	1·3	...	1·3
		Jowári... ..	40·4	13·5	26·9
		Castor seed	0·6	...	0·6
		Sugarcane	0·6	...	0·6
		Miscellaneous	1·6	...	1·6
		Waste (occupied)	13·5	...	13·5
Total...			100	52·3	47·7

10. The system of agriculture pursued is that usually followed in the Deccan, but characterized by an energy not found in the districts, which lack the stimulus of proximity to a great market like Poona. The prejudice which formerly forbade the transport of the village manure beyond the precincts of its own boundary is here a dead letter, and manure is eagerly sought for, and frequently

brought from long distances. The city and cantonment of Poona furnish a large supply of manure in the shape of sewage, which, after being buried in trenches for three or four months, is bought up by the ryots of the surrounding villages. It is a significant fact that it has now become a recognized and allowed practice for Kunbis to cart and handle this manure, which, not many years ago, would have been held an abomination in their caste. The manure is sold in the trench, and the price averages about three carts for the rupee on the spot.

11. Mr. Fletcher (under whose superintendence the district was classed, and to whom I am indebted for Condition of people. much of the above information) is of opinion that the people west of Poona are poorer and less thriving than those in the eastern part of the district. He assigns as his reasons—1st, that the holdings are smaller; 2nd, want of roads; 3rd, that the land is less fertile. There is no doubt that the holdings are smaller, and a few of the border villages have no access to Poona for carts except by circuitous routes, but all those among the Mutha valley have a good road from the foot of Singarh; and the construction of a new road to Bhore has connected Bhukum, Bāvdhan, &c., with the city, whilst most of the villages along the Mula and Prawara rivers are no great distance from the old Bombay road. That the land, at least in the villages now under report, is less fertile, I have no reason to suppose; on the contrary I consider that, whilst it is of equally good quality, the crops, on account of the better rainfall, are more certain. That many of the smaller occupants eke out their livelihood, as Mr. Fletcher says, by carrying fuel, grass, &c., to market for sale is no doubt true, but the practice is by no means confined to these villages, but is common to all that are within ten or twelve miles of the city; and I am not aware that these ryots are any worse off than their class-fellows in the rest of the district. Indeed, the advantages for the disposal of their produce, grass, firewood, &c., and the high prices which the proximity of a large city and cantonment secure to all the villages now under report, must tend to place them in a better position than districts that do not enjoy similar facilities and profits; and I am of opinion that the ryots of Haveli are, as a whole, in more prosperous circumstances than those of any other part of the collectorate.

12. As connected with the subject discussed in the last paragraph, I will now bring forward a few instances of the marketable value of land in and around Poona. It is true that the fabulous prices that were realized for land in the immediate vicinity of Poona at the time of the Share Mania in 1863-64 are things of the past; still as much as one hundred times the amount of the assessment

was obtainable in 1871, as may be seen by reference to Nos. 13 and 18 in the following statement :—

No.	Village.	Acres.	Assessment.		Sum realized.	Remarks.	
			Jerayet.	Bagayet.			
			Rs. a. p.	Rs. a. p.			
1	Mandvi Bk.	1·8	1	0	0	75	Sold. No well.
2	Bhukum... ..	23·17	16	3	0	700	Mortgaged. Interest at Rs. 1-4 per mensem. Principal and interest to be paid by yearly instalment of Rs. 100.
3	Lohogáon	37·21	14	0	0	400	Sold. No well.
	Do.	19·38	8	8	0	400	Do. do.
4	Burkegáon	6·23	4	0	0	125	Do. do.
5	Harapsar	21·24	27	0	0	2,000	Mortgaged for 32 years. No interest. There are two wells in this number.
	Do.	11·28	12	6	0	399	Sold. No well.
6	Phursangi	7·3	5	10	0	500	Mortgaged for 5 years; interest at Rs. 1-8 per cent per mensem.
	Do.	2·33	6	12	0	100	Mortgaged for 3 years; interest at 2 per cent.
7	Bálewari	9·23	8	0	0	600	Mortgaged for 5 years; interest at 1 per cent per mensem.
	Do.	9·24	8	0	0	368	Mortgaged for 7 years; interest, on Rs. 168 only at 2 per cent per mensem.
8	Do.	50·8	44	8	0	1,000	Mortgaged for 6 years; interest at 1½ per cent per mensem.
9	Mándvi	5·9	6	2	2	400	Mortgaged for 15 years; no interest.
	Do.	1·11	1	11	7	200	Mortgaged for 2 years; interest at Rs. 1-8 per cent per mensem. Use of 4th part of a well.
10	Wádé Bolai ...	22·12	9	8	0	300	Mortgaged for 3 years. Interest on Rs. 100 only at 1-8 per cent per mensem.
11	Bhávdí	10·19	3	9	0	251	Sold. No well.
	Do.	28·24	8	4	0	199	Mortgaged for 7 years; no interest.
12	Mánjri, Bk.	11·6	12	8	0	1,000	Sold. No well.
13	Bhambewari ...	1·23	2	0	0	200	Do. do.
14	Wágholi	13·28	6	0	0	200	Do. do.
	Do.	6·34	4	0	0	250	Do. do.
15	Lohogáon	29·24	14	0	0	550	Do. do.
	Do.	65·12	22	0	0	3,500	Mortgaged for 10 years; interest at 12 annas per cent per mensem. There is a well in this number.
16	Alandi	10·22	6	6	0	600	Mortgaged for 6 years; interest at Rs. 1-12 per cent. There is also a half share in a well, and 225 fig and 250 pomegranate trees in this number.
17	Kondvekhurd ...	12·6	11	0	0	495	Sold. No well.
18	Aashtápur	27·30	13	0	0	1,500	Do. do.
19	Kásársai	21·4	14	0	0	200	Mortgaged for 7 years; interest at Rs. 1-8 per mensem.

13. As noticed in a former para., the rainfall increases as you go westward. I subjoin a statement showing the rainfall in Poona, Pátas, and Mulsi Petha, the former of the last-mentioned two places being to

Climate.

the east and the latter to the west of Poona. From this you will see that the fall at Poona is nearly double that of Pátas; whilst in Mulsi, on the other hand, it is nearly 47 inches against 27 in Poona, or 0·74 greater.

Statement showing Rainfall in Poona, Pátas, and Mulsi Petha, from 1863 to 1871.

Year.	Poona.	Pátas.	Mulsi Petha.	Remarks.
1863	22·55	9·52	54·20	} Up to 30th September.
1864	16·55	7·83	45·34	
1865	31·28	11·69	43·96	
1866	18·9	6·57	54·70	} Up to 4th November.
1867	27·29	10·88	26·69	
1868	30·91	10·32	51·48	
1869	28·16	22·76	39·28	} Up to 30th November.
1870	40·60	26·31	61·50	
1871	27·38	21·75	45·80	
	27·07	14·18	46·99	

14. I had intended, in reporting on the Haveli District, to have entered somewhat into detail in describing the present condition of the city of Poona, and had hoped that statistical data would have been available from the recent census. These statements, however, have not as yet been compiled; and as I find that the preparation of any reliable returns would be a work requiring considerable time and labour, I have thought it best not to defer the submission of my report, the more especially since the question of rates would not be affected by any information I might obtain. I will, therefore, content myself with saying that the city of Poona is situated on the river Mutha, immediately above its confluence with the Mula. Its estimated population is 78,000 inhabitants; and it has a rich municipality, through the agency of which the streets and thoroughfares have been cleaned and widened, and the city greatly improved during the last few years. There are many old palaces, formerly belonging to the Peishwa and powerful Mahratta chieftains, most of which, however, are now in a state of decay. Although, however, Poona has declined in importance since it ceased to be the Peishwa's capital, it still is a rich and flourishing city, and the neighbouring military cantonment is the largest in the Bombay Presidency. The manufactures of Poona embrace almost every branch of industry, and its artizans are skilled and ingenious. There is a

daily market in front of the old Shanwár Palace, which is well supplied with all kinds of grain, vegetables, fruit, &c. Besides the Deccan and Engineering Colleges it possesses 32 Government schools and training colleges attended by 2,617 pupils: of these one is a high school with 388 boys, 3 are Anglo-Vernacular, and 6 girls' schools—the female pupils, however, being only 232. There are, besides, many schools kept by private individuals.

15. The number of Government villages to which my rates are applicable, and in which the survey settlement is due, is 84, of which 21 formerly belonged to Bhimthari, and 7 have been transferred to the Máwal Taluka. Of the 84 villages, however, 3—viz., Mahamadwári, Wadki, and Bháve—had survey rates introduced in them within the last fifteen years, and are, therefore, omitted from the diagram, which applies only to 81 villages. There is also one village, Uruli, belonging to His Highness Scindia, which will come under the survey settlement at the request of His Highness.

16. The total area of the 81 villages, including Inam land, was 176,104 acres according to the old survey records, of which 23,428 acres, or 14·5 per cent, was deducted as unarable included in numbers, and 17,496 (exclusive of unarable), or 9·9 per cent, as alienated. By the recent survey the area is found to be 204,135 acres (319 square miles), or 28,031 acres in excess of the former recorded area. This large discrepancy, however, is mainly to be attributed to the fact that at the time of Lieutenant Nash's survey the area of free grazing lands was not measured at all. Of the present area, 10,198 acres, or 4·8 per cent, is deducted as unarable land included in numbers, and 18,346, or 8·8 per cent (excluding unarable), as alienated. There are also 6,673 acres of kuran land, which is chiefly situated in the villages to the west of Poona and in the vicinity of the gháts.

17. The population of the 81 villages in 1840-41 amounted to 37,695, of which the proportion of males and females was nearly equal. It is now shown to be 53,829, or nearly 43 per cent in excess of the former return, the same proportion being maintained between the sexes. The number of houses has remained nearly stationary. The increase in carts is very great, being from 1,146 to 2,655, or 132 per cent; that in ploughs is not striking, being only 19·8 per cent. Draught and plough bullocks have increased from 15,899 to 17,811: allowing two bullocks for each cart, the proportion of bullocks per plough was in 1841 a little over 7; the proportion now is a

little under 6 to each plough. The number of cattle and sheep has risen from 22,827 to 30,007.

The following statement gives the numerical and percentage increase :—

Description.	According to Census in		Increase in favour of 1871-72	
	1840-41.	1871-72.	Numerical.	Per cent.
Inhabitants	37,695	53,829	16,134	42·8
Houses	6,598	7,079	481	7·2
Carts	1,146	2,655	1,509	131·6
Ploughs	1,907	2,284	373	19·8
Bullocks	15,899	17,811	1,912	12
Cattle, sheep, and horses ...	26,890	34,845	7,955	29·5
Wells in working order...	799	1,091	292	36·5

18. The number of wells at the time of the present settlement was 1,124, of which 325 were out of repair, and 799 in good order. There are now 1,542, of which 451 are out of repair, and 1,091 in working condition. 176 wells that were formerly in work have fallen into disrepair, and only 50 old ones have been repaired and 418 new ones built, of which 276 have been constructed during the last ten years. The liberal remission, on the part of Government, of the cess on wells is already beginning to have the most beneficial effects. Numbers of ryots asked me if it was really true that the wells were not to be taxed, and on my assuring them that such was the case, and that Government were prepared to assist them with advances, signified their intention of immediately sinking a well: indeed, I saw many new ones commenced; and there is also much being done, especially in the villages in the north-east part of the district, in the way of erecting dams to accumulate fresh soil and prevent their fields being damaged by floods.

19. With regard to prices in the city of Poona, I have already submitted a return with my Bhimthari Report; but, for convenience of reference and comparison, I annex a statement showing the average prices of jowári

and bajri in Poona, Yewat, and Talegaon, during the last thirty years :—

Year.	Poona.		Yewat.		Talegaon.		Year.	Poona.		Yewat.		Talegaon.		Year.	Poona.		Yewat.		Talegaon.	
	Jowari.	Bajri.	Jowari.	Bajri.	Jowari.	Bajri.		Jowari.	Bajri.	Jowari.	Bajri.	Jowari.	Bajri.		Jowari.	Bajri.	Jowari.	Bajri.	Jowari.	Bajri.
1841-43 ..	30	34	47	36	44	35	1861-63 ..	23	25	26	25	34	34	1861-63 ..	26	19	30	32	23	22
1843-45 ..	32	36	55	34	53	39	1863-65 ..	27	29	29	29	33	33	1863-65 ..	20	15	21	18	15	13
1845-47 ..	30	30	64	48	67	39	1865-67 ..	42	36	57	44	35	24	1865-67 ..	11	9	15	10	15	13
1847-49 ..	27	28	60	38	54	30	1867-69 ..	25	21	27	23	23	23	1867-69 ..	13	19	11	10	12	10
1849-51 ..	21	15	25	23	27	23	1869-71 ..	28	25	40	31	30	35	1869-71 ..	13	11	16	12	27	27
1851-53 ..	16	14	15	15	15	15	1871-73 ..	26	21	26	24	31	26	1871-73 ..	18	16	22	19	16	14
1853-55 ..	21	27	37	30	37	25	1873-75 ..	25	23	28	26	31	27	1873-75 ..	13	11	14	12	20	16
1855-57 ..	55	41	62	52	53	46	1875-77 ..	27	23	26	21	27	29	1875-77 ..	23	16	22	19	20	22
1857-59 ..	47	37	64	53	53	38	1877-79 ..	34	26	40	32	37	40	1877-79 ..	16	13	15	13	22	17
1859-61 ..	30	25	36	37	34	27	1879-81 ..	26	21	26	23	28	26	1879-81 ..	17	14	18	15	19	15
	22	20	45	34	50	37		30	25	35	28	30	30		17	13	14	15	19	16

Captain Wingate and Lieutenant Nash estimated that the price of grain ranged about 25 per cent higher in Poona than in the adjoining district of Bhimthari. You will see from the statement that from 1841 to 1850 the average price of jowari was 30 and of bajri 35 per cent higher in Poona than in Yewat; from 1851 to 1860 the price of jowari was 19 and that of bajri 15 per cent higher; but during the last ten years, owing to the levelling influence of railways, the difference has fallen to 13 and 11 per cent, respectively, whilst last year it was only 5·9 on jowari and 7 on bajri.

20. The average "Kamal," or total assessment, on the 81 villages for the five years preceding the introduction of the present rates was Rs. 1,28,034, of which, however, Rs. 38,239 was on account of unoccupied land, and Rs. 4,954 on account of assessment permanently remitted. In addition to this, the average remissions were Rs. 20,389, so that the average collections for these five years were only Rs. 64,452, or Rs. 8,077 less than the collections during the first year of Captain Wingate's settlement. The following statement shows in detail the collections, remissions, &c., from 1836-37 to 1840-41 :—

Year.	Number of villages.	Kamal or Total Assessment.	Assessment on Unoccupied Land.	Assessment on Occupied Land.	Remissions	Collections
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1836-37	81	1,35,066	44,948	90,118	19,089	71,029
1837-38	81	1,26,993	38,017	88,976	26,567	62,409
1838-39	81	1,25,563	36,060	89,503	35,097	54,406
1839-40	81	1,26,447	35,904	90,543	27,677	62,866
1840-41	81	1,26,102	36,268	89,834	18,281	71,553
Average of five years ...	...	1,28,034	38,239	89,795	25,342	64,452

21. In 1841-42 the total area of Government assessed land was, in round numbers, 124,500 acres, Revenue, &c., from the assessment Rs. 74,500; of this, 16, 1841 to 1851. acres, or nearly $\frac{1}{8}$ th, was waste. In 1843 in consequence of the imposition of the "Virhunda," the assessment went up to Rs. 77,081; but, the same year, Rs. 1,000 of newly-imposed cess were remitted, and the succeeding year Rs. 1,995, but after 1849-50 it was collected, with the exception of about Rs. 400 annually. In 1851-52 the waste land was reduced to 10,000 acres, or $\frac{1}{12}$ th of the whole area. The average collections during these eleven years were Rs. 69,744, and remission Rs. 419.

22. During the next ten years the unoccupied land decreased from 9,777 acres to 1,922, and the average Revenue, &c., from remission on account of well cess was Rs. 1,852 to 1861. The largest remission during the past thirty-one years was in 1853-54, and amounted to Rs. 6,788. The average collections during these ten years, notwithstanding a large reduction, were Rs. 76,262, or Rs. 6,518 (or 9 per cent) more annually than during the preceding eleven years, and Rs. 11, (or 10·8 per cent) more than those of the five years preceding settlement. The average remissions were Rs. 729.

23. Since 1862 the waste land has been gradually absorbed until last year shows only 634 acres of Revenue, &c., from occupied assessed land. There may be 1862 to 1871. to have been no remissions since 1856, and the average collections for the last ten years have been Rs. 78,152. They would, however, have been greater had not a considerable quantity of land been taken up for forest and other Government purposes, such as the powder works at Kirkee, the Kharakwa Tank, &c.

Statement showing increase in the average annual collection for the periods given below :—

Period.	Average Annual Collections	Increase over preceding period.	Increase over 5 years preceding the Settlement	Percentage Increase	
				On preceding period.	On 5 years preceding the Settlement
	Rs.	Rs.	Rs.		
Five years from 1836 to 1840 ...	64,452	.....	.....	.....	.....
Eleven years from 1841 to 1851.	69,744	5,292	5,292	8·2	8
Ten years from 1852 to 1861 ...	76,262	6,518	11,810	9·3	18
Ten years from 1862 to 1871 ...	78,152	1,890	13,700	2·4	20



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24. The data contained in Lieutenant Nash's Report regarding the results of the revenue management of the districts prior to the introduction of the present settlement, relate, as Captain Wingate says, to the whole district ; and as they are consequently of no use for comparison with the rates which I am now proposing, and which apply (as far as the old Haveli Taluka is concerned) only to the villages of the Subha or Mámlatdár's division (although they also include those of villages which have been transferred from Bhimthari), I have not printed the detailed statement referred to in Captain Wingate's 3rd para. Indeed, Lieutenant Nash's proposals are, on the whole, so vague that I have been unable to make any use of them ; nor, in fact, do the rates he proposes appear to have been carried out, as I find that, although he proposes to make the maximum rate in certain villages, Hingni, Bhámburda, &c., Rs. 1-8 instead of Rs. 1-6, and in others, such as Wágholi, Manjri Khurd, &c., less than Rs. 1-6, all these villages were brought under one maximum rate of Rs. 1-6.

25. The adjoining district of Bhimthari (from which, indeed, many of the villages under report were transferred) was settled last year, and we may, therefore, take the maximum rate of the contiguous villages, modified by considerations of greater proximity to Poona, and, perhaps, a slightly better climate, as applicable to the villages immediately to the west of them ; the rate of these villages, modified as above, would apply to those still further to the west, and so on, until we arrive at the villages which are in contact with the camp and city. Thus the Bhimthari villages of Bori and Dálímb have a maximum dry-crop rate of Rs. 1-12. Assuming, then, that Rs. 2 are imposed upon the approximate group in the vicinity of the Sholápur road, consisting of Khamgáon, Bháurápur, Koregáon-Mod Walti, and Sindáuna, I would make that for Naigáon, Terda, and A'landi, Rs. 2-4 ; for Loni Kálbhar, Rs. 2-8 ; for Phursangi, Manjri-Budruk, Wadki, and Undri, Rs. 2-12 ; for Harapsar, Pisoli, and Mahmádwári, Rs. 3 ; and for Ghorpari and Wanowri, Rs. 4. The three villages of Pimpri, Súngwi, and Hingangáon, on account of their being beyond the river and further away from Poona and the railway, I would leave in Rs. 1-12 ; but would extend the Rs. 2 maximum northwards to A'shtapur, Bivri, Sirsodi, and Burkegáon, and the Rs. 2-4 rate to Wade-Bolai and Dongargáon. Kesnand, Kolewári, and Manjri-Budruk would come under Rs. 2-8, and Wadgáon, Kharádi, Wágholi, Lohogáon, and Dighi under Rs. 3. On the west of the city, but divided from it by the river, are Kothrud, Hingni-Budruk, and Bhámburda. I propose to give these a maximum of Rs. 3-8, reducing it in the next group to Rs. 3, and in villages

still more to the west to Rs. 2-12 and Rs. 2-8, the latter rate including in that direction the villages of Bhára, Mulkhed, Kásársai, Sálumbra, Somthan, Gáunja, Dhámna, Sirgaon, and Sangáuda. The last-named seven villages having been transferred to the Máwal Taluka are not shown in the map, but are situated close together, and to the west of Kivla. I may add that the maximum dry-crop rate imposed on the villages of the Máwal Taluka, immediately adjoining those by Colonel (then Captain) Francis in 1854, was Rs. 1-6, which he gradually reduced to Rs. 1 as he approached the Western Gháts.

26. You will see from the above that I propose eight different classes of rates, increasing from Rs. 1-12 to Rs. 4, the intermediate maximum rates being Rs. 2-0, Rs. 2-4, Rs. 2-8, Rs. 2-12, Rs. 3, and Rs. 3-8. The following statement shows the number of villages coming under each class, and the annexed map will exhibit clearly the grouping of the different villages :—

Class.	No. of Villages.	Maximum Rate.	Remarks.
		Rs. a.	
I.	3	4 0	Wanowri, Ghorpuri, and Kirkee adjoining cantonment.
II.	6	3 8	A few villages on the outskirts of the city and across the Mutha River.
III.	26	3 0	Villages adjoining those of Classes I. and II.
IV.	13	2 12	Villages adjoining those of Class III.
V.	9	2 8	Villages adjoining those of Class IV.
VI.	5	2 4	Villages adjoining those of Class V.
VII.	9	2 0	Villages adjoining those of Class VI.
VIII.	3	1 12	Three villages across the Mutha Mula in the north-east corner of the district.
	74		
V.	7	2 8	Villages transferred to Máwal Taluka.
III.	1	3 0	} The three villages of which settlement was carried out subsequent to that of rest of taluka.
IV.	1	2 12	
V.	1	2 8	
	10		
	84		

27. Of the land irrigated from páths there is but little in Haveli, and in none of which the water-supply is of superior quality, excepting the village of Páshán, in which, in consequence of the improvement in the supply of water, caused by the recent construction of a large tank, I propose to apply a maximum rate of Rs. 8 per acre in excess of the dry-crop rate. The highest rate in other

villages is Rs. 5-8, and in some lands it is as low as Rs. 1-0. The present assessment on irrigated land, including mothasthal and páthasthal, is Rs. 4,699; the proposed páthasthal assessment is Rs. 2,227, or an average of Rs. 2-10-4 per acre, exclusive of dry-crop rate.

28. As mentioned above, rice is grown to some extent in the villages on the western border, but the total area under rice is only 1,095 acres. Colonel Francis' maximum rice rate for the contiguous Máwal villages was Rs. 4-8, the average rate on them being Rs. 2-2-5 per acre. I propose taking a maximum of Rs. 6, the application of which will make the mean rate per acre of rice land Rs. 3-10-4.

29. The effect of my rates in the 81 villages will be to raise the assessment on occupied land from Rs. 76,862 (last year's collections) to Rs. 1,53,118, or an average of 98 per cent. Of this sum Rs. 1,46,898 is the assessment on dry-crop land (the average rate being Rs. 1-0-8 per acre), Rs. 2,227 on account of irrigation cess, and Rs. 3,998 on rice land. In the villages in which survey rates were introduced subsequent to the settlement of the rest of the district, the assessment is raised from Rs. 3,613 to Rs. 5,319, or not quite 41 per cent, but the average dry-crop rate is Rs. 1-0-6, or nearly the same as the general average. The following statement shows the new assessment as contrasted with last year's payments in 81 villages :—

	Occupied.		Unoccupied.		Total.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		Rs.		Rs.		Rs.
According to proposed rates... ..	142,300	1,53,118	344	399	142,544	1,53,517
According to last year's collections.	122,340	76,862	634	490	122,974	77,352
Increase...	19,860	76,256	...	.....	19,570	76,165
Decrease...	.....	.....	290	91	.....	.....

30. It appears from the above that the rates I propose will be 137 per cent higher than the average collections for the five years preceding the present settlement, 119 per cent higher than those of the first eleven years of the settlement, 101

Proposed assessment compared with former payments.

per cent more than those from 1852 to 1861, and 95 per cent above those of the last ten years.

31. The largest increase is in the village of Bháodi, No. 36, which is raised 228 per cent; but as the increase in the occupied arable land, hitherto not shown in the accounts, is 90 per cent, and the classification is moderate, I do not see any reason to reduce the rate. There are two other instances—Dhankauri, No. 6, and Wadgaon Sheri, No 35—in which the increase is 175 and 177 per cent, respectively, but the same remark regarding the classification is applicable in their case; and as the maximum rates are the same as those of villages in similar circumstances, they may be allowed to stand. In Gorha-Budruk and Khurd, Nos. 17 and 18, and Kharakwásla, No. 20, most of the best land has been submerged, and only the poor high-lying portions left. With the above exceptions there are no cases calling for particular remarks.

32. There is, as you are aware, a large reservoir being constructed above Kharakwásla, by damming up the river Mutha. It is intended, I believe, eventually to apply the water chiefly to irrigation; but as it is not probable that any definite or fixed area can, for some time to come, be demarcated and brought under an unvarying water-rate, it is unnecessary for me to enter further into the question in the present communication.

33. The survey of the district was conducted by Mr. W. Harrison, and the classification by Mr. W. M. Fletcher, both officers of experience. The usual returns of test are appended, from which we may conclude that the work has been satisfactorily performed.

34. May I request the favour of your forwarding this report, with any remarks that you may wish to make, at your earliest convenience, to the Revenue Commissioner, S. D., and a copy of your remarks to the Survey Commissioner, N. D.

I have the honour to be,

Sir,

Your most obedient Servant,

W. WADDINGTON, Lieut.-Colonel,
Superintendent, Revenue Survey and Assessment.

Nagar District, 30th November 1872.

The following comparative statement exhibits the results of the new and former survey of 81 villages of the Haveli Taluka shown in detail under the same head :—

	Government Land.					Alienated.			Grand Total.
	Culturable assessed.	Unculturable.	Kuras.	Gairan Boads, &c.	Total.	Culturable.	Unculturable.	Total.	
According to present Survey	1,42,544	9,297	6,673	26,374	1,84,888	18,346	901	19,247	2,04,135
According to former Survey	1,32,974	23,428	5,119	4,913	1,56,434	17,496	2,174	19,670	1,76,104
Increase ..	19,570	..	1,554	21,461	42,585	850	..	850	42,435
Decrease ..	..	14,131	..	..	14,131	..	1,273	1,273	15,404

Measurement Test Statement.

Name of Assistant.	Number of Fields tested.	Fields in which the percentage Error was within										
		1	2	3	4	5	6	7	8	9	10	Above 10 per Cent.
Mr. W. G. Harrison ..	1,198	830	249	53	27	15	9	3	3	1	..	9
Lieut. W. C. Black ..												

Classification Test Statement.

Name of Assistant.	Number of Fields tested.	Result.									
		Errors within									
		A. p.	A. p.	A. p.	A. p.	A. p.	A. p.	A. p.	A. p.	A. p.	A. p.
		..	0 6	1 0	1 6	2 0	2 6	3 0	3 6	4 0	
Mr. W. M. Fletcher.	1,676	329	449	504	155	166	25	21	8	9	

W. WADDINGTON, Lieut.-Colonel,
Superintendent, Revenue Survey and Assessment.

*Contrasted Statement of the Number of Houses, Inhabitants, Walls,
ing to Census taken, respectively,*

No.	Names of Villages.			Houses.	Inhabitants.		
					Males.	Females.	Total.
1	2			3	4	5	6
1	Ghorpari ...	...	... { 1840-41 1871-72	134 57	288 467	288 456	576 923
2	Kirkee ...	...	... { 1840-41 1871-72	86 103	266 337	208 320	474 657
8	Wánori ...	...	... { 1840-41 1871-72	181 249	530 1,040	522 1,046	1,052 2,086
4	Bhámburda ...	...	... { 1840-41 1871-72	804 511	914 1,219	922 1,086	1,836 2,305
5	Bopori ...	...	... { 1840-41 1871-72	59 54	139 224	116 225	255 449
6	Dhankauri...	...	... { 1840-41 1871-72	37 57	116 131	97 116	213 247
7	Hingni-Budruk ...	...	... { 1840-41 1871-72	88 44	231 256	219 247	450 503
8	Kondwe-Khurd ...	...	... { 1840-41 1871-72	43 79	117 268	109 255	226 523
9	Kothrud ...	...	... { 1840-41 1871-72	191 114	543 730	535 697	1,078 1,427
10	Ambegáon-Budruk ...	...	... { 1840-41 1871-72	49 81	126 250	113 222	239 472
11	Bálewári ...	...	... { 1840-41 1871-72	47 72	137 197	117 172	254 369
12	Bávdhan-Khurd ...	...	... { 1840-41 1871-72	35 26	97 131	89 125	186 256
13	Dháiri ...	...	... { 1840-41 1871-72	170 138	487 654	441 625	928 1,279

Cattle, &c., in the Haveli Taluka of the Poona Collectorate, according to 1840-41 and 1871-72.

Wells.				Cattle.						
Agricultural.	Drinking.	Out of Repair.	Total.	Ploughs.	Carts.	Cows and Calves.	Bullocks and Male Buffaloes.	She-Buffaloes and their young ones.	Sheep and Goats.	Horses and Mares.
7	8	9	10	11	12	13	14	15	16	17
22	...	4	26	24	15	57	179	27	29	4
25	...	11	36	20	49	102	203	43	19	12
1	...	...	1	5	11	85	166	14	19	7
5	...	...	5	7	...	47	78	19	12	9
41	...	15	56	36	17	76	281	53	305	10
41	3	21	65	50	17	83	266	74	71	7
22	...	10	32	44	26	244	274	213	104	22
31	...	15	46	38	6	82	249	97	54	8
...	...	...	...	1	...	21	116	9	9	...
3	...	...	3	10	37	52	82	14	29	...
3	...	5	8	3	5	76	73	2	19	3
1	1	7	9	10	4	75	88	18	12	1
11	...	1	12	14	4	56	237	53	41	15
11	...	2	13	11	6	31	155	58	76	26
13	...	6	19	10	2	104	103	4	32	7
8	1	13	22	23	35	123	176	46	38	6
59	...	10	69	28	20	135	301	56	249	6
66	...	14	80	33	46	117	331	75	82	1
1	...	2	3	16	5	75	105	15	8	8
2	...	2	4	25	17	138	171	39	35	4
...	...	2	2	11	12	41	123	15	40	6
...	...	2	2	16	59	73	144	33	81	10
...	...	...	...	8	8	31	64	7	39	...
3	...	...	3	10	11	88	85	21	...	...
28	...	6	34	43	15	284	340	130	188	15
27	...	9	36	63	32	328	296	69	64	15

Contrasted Statement of the Number of Houses,

No.	Names of Villages.	Houses.	Inhabitants.		
			Males.	Females.	Total.
1	2	3	4	5	6
14	Dhánori { 1840-41 1871-72	46 46	113 185	104 174	217 359
15	Dighi { 1840-41 1871-72	57 70	117 222	105 184	222 406
16	Dudulgáon { 1840-41 1871-72	36 30	75 93	74 86	149 179
17	Gorhe-Budruk { 1840-41 1871-72	51 67	288 321	248 275	536 596
18	Gorhe-Khurd { 1840-41 1871-72	54 50	168 280	145 228	313 508
19	Harapsar { 1840-41 1871-72	317 147	817 1,115	770 1,114	1,587 2,229
20	Kharakwála { 1840-41 1871-72	126 198	301 463	283 467	584 930
21	Kharádi { 1840-41 1871-72	40 28	101 147	88 141	189 288
22	Kondwe-Budruk... .. { 1840-41 1871-72	104 102	332 587	287 510	619 1,097
23	Lohogáon { 1840-41 1871-72	168 166	535 639	496 652	1,031 1,291
24	Mundwa { 1840-41 1871-72	94 102	264 379	262 386	526 765
25	Musi { 1840-41 1871-72	128 103	369 592	321 543	690 1,135
26	Nándeda { 1840-41 1871-72	151 101	414 433	427 432	841 865
27	Nándosi { 1840-41 1871-72	44 55	129 213	118 200	247 413

Inhabitants, Wells, Cattle, &c.—continued.

Wells.				Cattle.						
Agricultural.	Drinking.	Out of Repair.	Total.	Ploughs.	Carts.	Cows and Calves.	Bullocks and Male Buffaloes.	She-Buffaloes and their young ones.	Sheep and Goats.	Horses and Mares.
7	8	9	10	11	12	13	14	15	16	17
...	...	2	2	13	11	128	101	10	3	3
...	...	2	2	13	17	183	141	27	18	8
1	...	1	2	11	16	119	106	18	46	2
5	...	1	6	31	60	190	203	20	2	2
...	...	2	2	10	5	44	96	11	...	2
7	...	2	9	11	9	91	89	15	12	...
...	...	...	...	20	8	102	209	54	8	5
...	1	...	1	21	40	66	188	62	11	10
...	...	...	...	24	...	100	134	50	5	3
...	1	...	1	19	46	143	169	90	10	1
66	...	6	72	13	11	249	589	70	133	9
76	2	17	95	95	53	317	708	82	59	21
10	...	7	17	25	14	111	214	45	39	4
11	...	9	20	46	85	163	254	146	36	9
4	...	3	7	16	8	127	95	30	17	2
4	...	4	8	11	15	157	77	15	90	3
22	...	2	24	28	6	125	225	82	23	15
31	1	12	44	12	32	257	305	42	47	14
12	...	14	26	66	46	527	574	153	18	17
17	1	16	34	65	77	411	455	81	63	21
19	...	6	25	18	15	181	189	85	70	9
22	...	9	31	33	69	260	281	45	50	10
22	...	9	31	43	22	194	288	91	78	14
31	1	10	42	45	51	272	415	104	124	14
11	...	2	13	23	21	120	323	96	82	15
12	...	3	15	48	54	133	197	68	114	13
...	...	3	3	17	8	133	112	47	9	11
...	1	3	4	38	33	130	189	72	94	6

Contrasted Statement of the Number of Houses,

No.	Names of Villages.	Houses.	Inhabitants.		
			Males.	Females.	Total.
1	2	3	4	5	6
28	Narha { 1840-41	56	153	135	288
		25 { 1871-72	209	184	393
29	Páshán { 1840-41	111	393	373	766
		126 { 1871-72	505	493	998
30	Pimpá-Nílak { 1840-41	42	160	140	300
		36 { 1871-72	203	181	384
31	Pisoli { 1840-41	35	83	83	166
		23 { 1871-72	110	124	234
32	Sivhna { 1840-41	56	167	146	313
		32 { 1871-72	224	194	418
33	Thergaon... .. { 1840-41	17	60	54	114
		30 { 1871-72	97	80	177
34	Wágholi { 1840-41	207	732	643	1,375
		283 { 1871-72	1,041	1,001	2,042
35	Wadgaon-Sheri { 1840-41	54	152	138	290
		50 { 1871-72	219	200	419
36	Bhavdi { 1840-41	46	120	150	270
		58 { 1871-72	140	159	299
37	Bhukum { 1840-41	69	295	256	551
		83 { 1871-72	391	349	740
38	Kivla { 1840-41	78	290	266	556
		59 { 1871-72	298	278	576
39	Máhálunga { 1840-41	61	202	150	352
		110 { 1871-72	239	223	462
40	Mámurdi { 1840-41	5	34	27	61
		18 { 1871-72	49	42	91
41	Mándwi-Budruk... .. { 1840-41	40	104	77	181
		48 { 1871-72	189	168	357

Inhabitants, Wells, Cattle, &c.—continued.

Wells.				Cattle.						
Agricultural.	Drinking.	Out of Repair.	Total.	Ploughs.	Carts.	Cows and Calves.	Bullocks and Male Buffaloes.	She Buffaloes and their young ones.	Sheep and Goats.	Horses and Mares.
7	8	9	10	11	12	13	14	15	16	17
9	...	3	12	12	16	96	116	19	16	...
8	1	5	14	22	11	105	150	32	48	2
11	...	1	12	52	19	230	383	108	126	9
14	...	2	16	33	53	280	311	111	49	72
4	...	...	4	12	16	82	128	22	...	7
...	...	4	4	27	34	85	129	18	31	...
10	...	1	11	15	...	69	90	12	71	5
9	...	5	14	7	4	96	102	14	17	5
...	...	3	3	10	8	98	169	31	2	3
...	...	3	3	28	16	142	184	50	83	9
1	...	3	4	5	...	42	56	...	8	...
1	...	3	4	12	16	39	69	16	4	...
20	...	25	45	65	43	659	579	111	153	49
42	1	22	65	...	99	842	779	164	767	25
2	...	1	3	21	15	133	154	10	4	...
1	...	2	3	21	35	171	156	20	120	4
1	...	2	3	14	6	135	89	20	371	11
5	...	3	8	16	25	150	120	25	494	4
...	...	1	1	35	14	164	223	40	31	11
...	1	1	2	49	36	258	330	139	12	8
8	...	3	11	24	66	160	264	59	5	2
11	...	6	17	19	44	141	194	30	9	7
1	...	...	1	20	15	122	159	31	34	5
3	1	...	4	17	37	184	165	32	14	5
...	...	...	...	4	...	7	34	...	...	...
1	...	...	1	8	11	12	29	7	2	...
...	...	...	...	21	...	78	71	32	1	4
...	...	...	...	14	13	81	92	52	2	4

Contrasted Statement of the Number of Houses,

No.	Names of Villages.			Houses.	Inhabitants.		
					Males.	Females.	Total.
1	2			3	4	5	6
42	Mándvi-Khurd	...	... { 1840-41 1871-72	7 43	17 145	15 155	32 300
43	Mánjri-Budruk	...	... { 1840-41 1871-72	140 111	402 517	355 476	757 993
44	Máranji	...	... { 1840-41 1871-72	55 159	227 319	219 318	446 637
45	Nánda	...	... { 1840-41 1871-72	17 53	178 171	156 179	334 350
46	Undri	...	... { 1840-41 1871-72	85 59	218 276	210 245	428 524
47	Phursangi	...	... { 1840-41 1871-71	181 220	568 840	530 755	1,098 1,595
48	Punaula	...	... { 1840-41 1871-72	77 56	202 230	201 220	403 450
49	Arvi	...	... { 1840-41 1871-72	73 79	240 311	215 292	455 603
50	Kásársai	...	... { 1840-41 1871-72	82 149	299 405	271 386	570 791
51	Kesnand	...	... { 1840-41 1871-72	86 142	271 388	234 388	505 776
52	Kolewári	...	... { 1840-41 1871-72	81 90	309 432	305 415	614 847
53	Loni-Kálbhar	...	... { 1840-41 1871-72	286 260	805 1,174	809 1,145	1,614 2,319
54	Mánjri-Khurd	...	... { 1840-41 1871-72	53 72	157 256	132 235	289 491
55	Mulkheda	...	... { 1840-41 1871-72	37 47	122 128	116 134	238 262

Inhabitants, Wells, Cattle, &c.—continued.

Wells.				Cattle.						
Agricultural.	Drinking.	Out of Repair.	Total.	Ploughs.	Carts.	Cows and Calves.	Bullocks and Male Buffaloes.	She Buffaloes and their young ones.	Sheep and Goats.	Horses and Mares.
7	8	9	10	11	12	13	14	15	16	17
...	...	...	...	...	...	1	6	1	...	...
...	...	...	...	29	19	65	98	32	42	1
7	...	9	16	46	18	251	352	40	10	13
20	...	11	31	59	47	302	372	19	153	16
...	...	2	2	25	59	106	230	43	20	2
1	...	1	2	43	92	94	242	72	20	4
1	...	...	1	17	10	118	119	86	21	12
1	...	1	2	27	31	154	131	80	43	2
8	...	5	13	20	4	133	172	15	108	8
11	1	4	16	28	13	130	193	26	257	7
60	...	30	90	67	18	281	528	48	158	26
78	...	42	120	71	36	252	501	17	265	22
7	...	2	9	26	18	146	187	82	40	12
9	...	2	11	22	26	118	175	49	65	17
...	...	6	6	28	1	214	190	106	3	6
...	1	6	7	37	2	249	223	151	89	11
...	...	4	4	32	26	177	237	98	217	10
...	1	4	5	60	88	175	267	91	147	6
15	...	2	17	38	11	196	239	30	257	10
25	2	3	30	45	40	354	384	36	180	14
16	...	8	24	42	22	378	283	46	163	19
14	...	13	27	44	38	463	403	60	263	24
53	...	4	57	87	10	502	705	91	1,308	44
54	...	18	72	72	57	736	706	102	650	42
3	...	4	7	11	5	121	162	6	1	1
6	...	2	8	29	31	226	178	18	56	10
...	...	3	3	17	5	105	129	54	15	8
...	...	3	3	19	18	111	122	39	145	4

Comparative Statement of the Number of Houses,

No.	Names of Villages.	Houses.	Inhabitants.		
			Males.	Females.	Total.
1	2	3	4	5	6
56	Phulgáon { 1840-41	108	322	253	575
	 { 1871-72	82	351	319	670
57	Ráhátanda { 1840-41	68	199	185	384
	 { 1871-72	52	255	248	503
58	Alandi Choráchi { 1840-41	123	397	357	754
	 { 1871-72	113	606	576	1,182
59	Dongargáon { 1840-41	83	196	222	418
	 { 1871-72	77	201	206	407
60	Naigáon { 1840-41	91	288	254	542
	 { 1871-72	127	628	598	1,226
61	Terda { 1840-41	31	61	63	124
	 { 1871-72	27	103	83	186
62	Wádé Bolai { 1840-41	116	327	300	627
	 { 1871-72	163	390	392	782
63	Ashtápur { 1840-41	80	268	233	501
	 { 1871-72	128	386	417	803
64	Bivri { 1840-41	30	68	81	149
	 { 1871-72	30	128	150	278
65	Bháurápur { 1840-41	11	41	36	77
	 { 1871-72	12	57	59	116
66	Burkegáon... .. { 1840-41	61	174	166	340
	 { 1871-72	47	256	217	473
67	Khámgáon Tek { 1840-41	35	102	102	204
	 { 1871-72	70	231	231	462
68	Koregáon-Mul { 1840-41	29	89	81	170
	 { 1871-72	62	203	194	397
69	Shirsodi { 1840-41	29	80	88	168
	 { 1871-72	49	112	127	239

Inhabitants, Wells, Cattle, &c.—continued.

Wells.				Cattle.						
Agricultural.	Drinking.	Out of Repair.	Total.	Ploughs.	Carts.	Cows and Calves.	Bullocks and Male Buffaloes.	She-Buffaloes and their young ones.	Sheep and Goats.	Horses and Mares.
7	8	9	10	11	12	13	14	15	16	17
10	...	2	12	13	10	145	136	28	29	18
9	4	4	17	11	21	213	162	32	230	25
1	...	2	3	31	...	222	164	116	9	2
1	1	3	5	20	1	176	194	141	17	8
30	...	5	35	38	2	377	344	38	938	41
62	2	10	74	53	12	448	448	43	738	69
9	...	...	9	30	27	...	214	..	...	...
17	...	...	17	33	25	214	218	19	290	4
22	...	3	25	42	6	271	340	6	642	15
32	1	9	42	63	30	485	487	22	956	10
5	...	4	9	8	3	...	61	85	151	3
6	1	4	11	20	...	138	107	2	116	5
42	...	...	42	45	16	401	324	27	179	20
44	1	...	45	26	40	466	344	45	801	22
14	...	3	17	24	3	262	256	39	519	17
22	...	1	23	47	27	318	340	29	1,072	9
1	...	3	4	17	6	164	121	15	612	4
2	...	3	5	19	23	140	135	24	756	8
1	...	2	3	5	...	66	49	7	356	2
5	...	2	7	9	9	49	81	9	290	2
4	...	...	4	23	7	204	180	36	403	9
10	...	4	14	27	16	200	214	36	435	6
4	...	7	11	10	1	123	113	12	521	18
10	...	5	15	23	21	260	202	14	852	21
2	...	2	4	7	2	137	77	15	83	18
13	...	2	15	17	10	115	137	9	171	11
8	...	2	10	10	...	97	72	16	422	13
10	1	2	13	19	12	172	139	8	662	22

Contrasted Statement of the Number of Houses,

No.	Names of Villages.	Houses.	Inhabitants.		
			Males.	Females.	Total.
1	2	3	4	5	6
70	Sindaana ... { 1840-41	56	159	129	288
	... { 1871-72	59	358	277	635
71	Walti ... { 1840-41	72	218	196	414
	... { 1871-72	61	279	278	557
72	Hingangáon ... { 1840-41	26	129	125	254
	... { 1871-72	91	240	209	449
73	Pimpri ... { 1840-41	105	327	306	633
	... { 1871-72	128	482	517	999
74	Sángwi ... { 1840-41	36	96	88	184
	... { 1871-72	38	195	167	362
75	Dhámna ... { 1840-41	71	193	146	339
	... { 1871-72	48	208	185	393
76	Dárumbra ... { 1840-41	70	205	200	405
	... { 1871-72	36	226	226	452
77	Gaunja ... { 1840-41	70	185	168	353
	... { 1871-72	63	193	156	349
78	Sálumbra ... { 1840-41	46	130	122	252
	... { 1871-72	48	135	182	267
79	Sánganda ... { 1840-41	83	152	139	291
	... { 1871-72	50	127	134	261
80	Somthán ... { 1840-41	42	75	69	144
	... { 1871-72	26	76	65	141
81	Sirgáon ... { 1840-41	54	112	109	221
	... { 1871-72	27	79	76	155
	Total... { 1840-41	6,598	19,567	18,128	37,695
	... { 1871-72	7,079	27,584	26,245	53,829

Inhabitants, Wells, Cattle, &c.—concluded.

Wells.				Cattle.						
Agricultural.	Drinking.	Out of Repair.	Total.	Ploughs.	Carts.	Cows and Calves.	Bullocks and Male Buffaloes.	She-Buffaloes and their young ones.	Sheep and Goats.	Horses and Mares.
7	8	9	10	11	12	13	14	15	16	17
16	...	6	22	10	...	90	132	5	290	15
37	...	5	42	24	10	204	234	10	483	165
12	...	11	23	33	1	289	230	28	260	6
19	...	9	28	29	11	372	247	31	405	8
3	...	2	5	15	3	142	117	8	496	18
7	...	2	9	26	12	165	205	23	976	14
2	...	10	12	54	13	328	359	29	29	25
26	...	9	35	41	16	346	425	68	92	19
1	...	10	11	8	6	58	104	14	185	19
4	...	10	14	17	17	90	175	39	90	...
...	...	...	...	20	35	41	132	33	25	4
...	...	...	...	13	18	62	84	14	4	...
4	...	3	7	35	59	73	205	45	...	4
...	1	7	8	27	48	119	178	86	20	2
...	...	3	3	27	54	56	134	35	20	10
...	...	3	3	14	268	81	102	50	25	9
1	...	...	1	16	32	48	93	26	...	7
1	...	...	1	11	19	64	50	28	...	6
1	...	1	2	21	29	39	105	6	30	1
1	...	2	3	13	31	79	94	26	3	1
...	...	2	2	13	26	31	80	23	5	...
...	...	2	2	10	11	25	51	9	6	...
1	...	2	3	16	19	34	78	13	20	1
...	...	3	3	10	15	73	66	10	3	...
799	...	325	1,124	1,907	1,146	12,047	15,899	3,286	10,780	777
1,091	34	451	1,576	2,284	2,655	15,201	17,811	3,824	14,806	1,014

W. WADDINGTON, Lieut.-Colonel,
Superintendent, Poona and Násik Survey.

No. 136 OF 1841.

To

P. STEWART, ESQUIRE,
Collector of Poona.

SIR,

I do myself the honour to submit, for the consideration of Government, the accompanying report, by Lieutenant Nash, containing proposals for the re-assessment of the Haveli Taluka of your collectorate. The data upon which he founds his proposals are applicable to the whole district, but he confines himself at present to requesting the sanction of Government to the introduction of the new rates in the Subhá or Mámlatdár's division, in which his personal inquiries have been chiefly conducted, in order to reserve to himself the choice of suggesting any modifications of the rates now proposed in particular villages of the Mahálkari's division of the taluka, should his future inquiries there appear to render such a course expedient. Such alterations, however, would be too inconsiderable to affect the general argument for the new rates, which may, therefore, be considered applicable to the whole district.

2. In the 2nd, 3rd and 4th paras. of Lieutenant Nash's report will be found a succinct statement of the results of our revenue management of the district during the last twenty-two years, upon which and a comparison of its capabilities with those of districts already successfully assessed, he has been chiefly guided in forming the estimate of the proper amount of the new rates. In the propriety of this course I fully coincide, as affording the surest, if not the only safe, basis of assessment.

3. The Haveli Taluka contains, exclusive of inams, 96,383 arable acres, assessed by Mr. Pringle at 1,19,203 rupees. The Jamábandi settlements of the last twenty-two years are shown in detail in the statement appended to Lieutenant Nash's report, from which may be found the average of the last twenty years; also of the first twelve of these years under the Mámul, and of the last ten under Mr. Pringle's settlement, exhibited in the following statement :—

STATEMENT showing the average results of the Jamábandi Settlement of the Haveli Taluka since it came under British management.

Specification.	Ain Jamá.		Sayer Jama.	Total of Ain and Sayer Jama.	Collected up to the present time inclusive of full allowance to the Hakdars and Village charges.	Balance still outstanding, and Remissions.
	Land Assessment.	Bábtis.				
	Rs.	Rs.	Rs.	Rs.	Rs.	
Average of 22 years from A.D. 1818-19 to 1839-40	79,042	27,765	7,661	1,14,488	91,183	{ Rs. 19,034 remitted. ,, 4,272 outstanding.
Average of 12 years under Mamul Settlement from A.D. 1818-19 to 1829-30... ..	80,631	33,672	8,379	1,22,682	98,454	{ Rs. 21,444 remitted. ,, 2,783 outstanding.
Average of 10 years under Mr. Pringle's Settlement, from A.D. 1829-30 to 1839-40 ...	77,136	20,676	6,842	1,04,654	83,037	{ Rs. 16,139 remitted ,, 5,477 outstanding.

4. The first column of this statement contains the assessment on the land in cultivation, the following column of Bábtis being distinct, and made up in great part of cesses on Inam land and Government "Amals" in alienated villages. The remissions given would chiefly be on account of failure of crops, and, making due allowance for them and the balances still outstanding, the amounts entered in the first column would require to be reduced by about 20,000 rupees to ascertain the actual revenue collected on account of the Khálsa arable land of the district, which in all the periods assumed by me has averaged about 60,000 rupees. This, then, is all we have been enabled to realize from the arable land even previous to the last survey, by which the assessment on it was fixed at the enormous sum of 1,90,000 rupees, or nearly double the average amount of past collections. Nothing more need, I apprehend, be urged in favour of a revision and large reduction of the present rental.

5. The average realizations of the last ten years from all sources appear, from the preceding statement, to have been 83,037 rupees, of which not more than 57,000 rupees are due to the land assessment. Lieutenant Nash states them in round numbers in his 9th paragraph at 82,000 rupees made up of the land-tax, the Bábtis, and the Sayer Jamá; and, after showing how the

Bábtis would be affected by the new settlement, and the amount likely to be yielded by them and the Sayer Jamá for the future, he made it appear that a sum of Rs. 63,000 would require to be assessed on the arable land to make the entire rental of the taluka equal to the average realizations of the last ten years. This assessment would give an average rate of $10\frac{1}{2}$ annas per acre.

6. Quitting for a time the subject of past assessment, he compares the capabilities of Haveli with those of taluks already settled, and shows very clearly in his 12th para. the superior advantages enjoyed by the former both in respect of climate and markets.

7. Located immediately around Poona the cultivators of Haveli possess a ready and convenient market for all descriptions of produce, and where the prices of grain range about 25 per cent higher than in the adjoining district of Bhimthari. The rates sanctioned for the Pimpalgaon division of the latter district increased by 25 per cent would average about 10 annas per acre, or nearly equal to the $10\frac{1}{2}$ annas deduced from a consideration of past collections in Haveli—a coincidence justly looked upon by Lieutenant Nash as affording evidence of the latter being an approximation to a fair assessment. There can be no question, however, that the greater certainty and abundance of rain in Haveli must add to the fertility of its soil, and enable it to pay a relatively higher assessment than deducible from a mere comparison of the prices of grain here and in Bhimthari. Lieutenant Nash, in his 13th para., is of opinion that the Jamá may be safely increased by a sum of 10,000 rupees on this account, adding "that this portion of the assessment will not be demanded until the ryots choose to bring the waste under cultivation:" and his reasons in support of this amount of assessment appear to me so forcible that I have no hesitation in yielding them my entire concurrence.

8. Having disposed of the question as to what amount of assessment should be placed upon the whole district, he proceeds to state his views with respect to its distribution. His experience of the effect of a moister climate in altering the value of particular soils in the Pimpalgaon division of Bhimthari led him to conclude that the varieties of soils usually classed as reds in the eastern districts approach here more nearly in value to blacks, and become at the same time well adapted for the culture of wheat and gram crops.

9. On this account, and in order to render less frequent the necessity of classing reds as blacks and *vice versa*, he thought it better, in commencing the classification of the Haveli District, to increase the range of the former descriptions, by making each to

contain *four* classes instead of three ; even with this alteration, however, it is impossible to obviate the necessity of entering particular soils, in consequence of diminished depth or other causes, in classes to which, judging by their colour and texture, they do not belong. I have consulted Lieutenant Nash on this point, and we have come to the conclusion that the distinctive names of blacks, reds, and barads prove an incumbrance rather than being of any real utility ; and that it would be an improvement to do away with them altogether, and distinguish the different classes by Nos. 1 to 9, as has been done by Messrs. Goldsmid and Davidson in their classification of the Násik Districts. I propose, therefore, to introduce this change of terms in the ensuing season.

10. The rates proposed by Lieutenant Nash have been adjusted so as to meet the alteration in the number of classes introduced by him, and also to make up, when applied to the classification of each field, as nearly as possible the Jamá of 72,000 rupees for the whole arable land estimated for in the 19th para. of his report. I see no reason to doubt of their effect being such as he anticipates, and beg, therefore, to recommend them for adoption.

11. I beg also to recommend that the permission solicited by Lieutenant Nash, in his 21st para., of using his discretion in imposing a slightly increased rate on particular villages in the immediate vicinity of Poona and on the lands of the city itself, which possess peculiar advantages of situation over the pargana in general, be accorded, and also that he may use a similar discretion in making some abatement in a few villages disadvantageously situated on the outskirts of the district.

12. Lieutenant Nash further requests in his 22nd para. to be allowed to fix such slight extra assessment on rice-land as would not operate to discourage the extension of this description of cultivation. The quantity of these lands is very limited, perhaps not exceeding two or three hundred acres in the whole district, and being variously situated I think the most judicious plan is to leave the amount of the extra assessment on each field to be determined by the settling officer, as suggested by him.

13. The accompanying report is confined to a consideration of the proper assessment for the Jerayet land of the taluk ; but I think it desirable that the extra cess to be imposed upon the Bagayet should be settled at the same time, in order that the two may be introduced simultaneously. I have communicated with Lieutenant Nash on this point, and as he agrees with me in opinion, I request to be allowed to furnish him with instructions for the settlement of both.

14. The Bagayet or watered lands in this district are of two kinds—páthasthal and mothasthal, as the expense of damming up the small streams and repairing the water-courses into which their water is diverted is generally much less than that of keeping up bullocks to draw the moth. It is seldom, however, that the streams in this district supply by páth throughout the year, and the lands thus watered are, consequently, not adapted to the culture of sugar-cane, or the more valuable garden products, and are, therefore, usually employed in raising such products as can be cleared from the ground by the approach of the hot weather.

15. I am of opinion that an extra cess of 3 rupees per acre in additon to the Jerayet would be sufficient for the best descriptions of páthasthal, and that the rates for inferior descriptions should vary from this down to one rupee per acre as the supply of water becomes more scanty and the soil indifferent; where the supply of water is uncertain, so as not to admit of the land being irrigated from year to year but only in favourable seasons, I think it preferable not to impose an extra rate at all, in order to obviate the necessity of granting remissions which might be called for in such cases, and as the sacrifice of revenue occasioned by the exemption is too trifling to require consideration.

16. The mothasthal Bagayet having hitherto paid nothing beyond the Jerayet rate, it will be desirable that the new cess be of moderate amount, in order to prevent it operating as any discouragement to the extension of Bagayet cultivation, which is an object of such importance in the Deccan.

17. The whole number of assessable wells in good repair in the Haveli District is very limited, being, according to an estimate received from the Mámílatdár, 334, calculated to water about a thousand acres. There are, however, in addition, 198 wells out of repair or in ruins in the khalsa, and probably as many as 200 in good repair in inam lands. The 334 wells first noticed are all that can now be made subject to assessment. The Bagayet crops here are very frequently maize, chillies, bájri, and jowári for the monsoon; and wheat, gram, &c., for the cold weather; and I think there is less proportion of sugar-cane grown here than in the eastern districts. There are also many gardens, chiefly inam however, cultivated with fruit, vegetables, and flowers, immediately around Poona, for the market of which their produce is intended.

18. The plan hitherto followed in assessing mothasthal Bagayet has been virtually that of a well-tax; on a consideration of the supply of water, the nature of the soil, and the situation of the land capable of irrigation, with reference to facilities for procuring a supply of manure, &c., a certain number of rupees, never

exceeding 10, for each moth the well is capable of supplying, is assessed upon the garden in addition to the Jerayet rate. I have now had considerable experience of this system, having settled by it the Bagayet rates of four districts in the Sholápur Collectorate, and am convinced that the tax is as high as could be with safety imposed in that part of the Deccan; and my inquiries have not led me to suppose that Bagayet land is much more valuable here than there. The tax being new also to this district, and, therefore, not likely to be popular, it is desirable to use greater caution than would, perhaps, be necessary in districts where we have the amount of previous payments to guide us.

19. I have to recommend, therefore, that the amount of extra Bagayet assessment for the Haveli Taluka be determined as in other districts of which the settlement has been completed.

20. Having now stated my proposal connected with the revised rates, I shall shortly notice what their effect may be anticipated to be on the general revenues of the district. The Jerayet rates have been already estimated to give a Kamál or gross rental of 72,000 rupees; and the extra cess on the rice land, the páthasthal and mothasthal Bagayet, will probably yield 5,000 rupees more, thus making up the new assessment on the Khalsa arable land to 77,000 rupees. In addition to this the Bábtis may be estimated at 15,000 rupees, and the Sayer Jamá at 4,000 rupees, making up a gross total of 96,000 rupees, or 13,000 rupees more than the average realizations of the last ten years, as will be seen on reference to the statement appended to my 3rd paragraph. Experience of the effects of the revised settlements in other districts warrants me in anticipating that the average realizations under that now proposed will reach 90,000 rupees, or 7,000 rupees more than those of the last ten years, and this, be it recollected, with a Sayer Jamá reduced, at least, 3,000 rupees by the abolition of various taxes within the last few years.

21. There is one point, however, in the present system of management occurring to me as capable of retarding these results by opposing a bar to the extension of cultivation. I allude to the practice of giving out a portion of the waste land to each village rent-free. Owing to the considerable fall of rain in this taluka and the vicinity of Poona, pasture lands are of much greater value here than in the districts to the eastward, and, in consequence, the privilege in question becomes of no little value. The influential men in each village are thus interested in preventing the whole of their lands being appropriated, and I have heard of individuals being in this way deterred from taking up waste.

22. Under the new settlement I have little doubt but that the rent of the worst description of soil might be paid from the pasturage alone, and this might, indeed, be found more profitable than their tillage. There can, therefore, be no reason for granting them rent-free; and I would suggest for adoption a plan I have found attended with good results in the districts* of Sholápur under my charge, which is to depute karkuns at the commencement of the monsoons into all villages having waste lands, who sell by public auction each waste number separately to the highest bidder, the buyer having the option of adding it to his holding next season if so inclined. Should the bidding come up to the regular assessment, the latter only should be taken, and the field entered as cultivated in the name of the highest bidder. This plan would effectually do away with the evil above noticed, and does not appear to me in other respects objectionable.

23. I have only to request, further, that you will take an early opportunity of laying these reports before the Revenue Commissioner to admit of the sanction of Government to the new rates being obtained in time to introduce them at the next Jamábandi.

I have the honour to be, &c.,

GEORGE WINGATE,
Superintendent, Revenue Survey.

*Superintendent Revenue Survey Office,
Poona, 27th August 1841.*

To

GEORGE WINGATE, ESQUIRE,
Superintendent of Revenue Survey.

SIR,

The revised survey and classification of the Haveli Pergunna is now well advanced, and I have seen sufficient of its condition to enable me to lay before you proposals for the re-assessment of the Subha division of it. My estimate of the appropriate amount of assessment has been formed, partly on a comparison of its capabilities with those of the parganas which have already been successfully assessed, and partly on a view of the assessment, cultivation, remissions, realizations, and balances of the last twenty-two years. I shall commence by laying before you the results of this inquiry. I must premise that, in preparing the figured statements, no regard has been had to fractions of rupees or acres, and

* In these districts a small portion of the waste land has been reserved for the village cattle rent-free, and the remaining fields only sold by auction in the manner described.

that from this cause slight errors of a few rupees or acres will be found throughout them.

2. It appears that of 119,720* acres in the pargana assessed at 1,52,554 rupees, 23,336 are held in inam. After deducting these, there remain 96,383 acres assessed at 1,19,203 rupees. Had the whole of this land been cultivated for the last twenty-two years, the land assessment alone for that period would have amounted to 26,22,466 rupees. After adding to this sum 20,000 rupees a year for Bábtis and Sáyer Jamá (which by reference to the accounts appeared to be a low estimate) a total amount of 30,62,466 rupees is obtained, which the Collector might, perhaps, have stated twenty-two years ago would be the probable amount of receipts for the next twenty-two years. Of this sum of 30 lakhs about 20 lakhs only have been realized, so that a sum of 10 lakhs of rupees, or $\frac{1}{3}$ rd of the nominal assessment, has to be accounted for by non-cultivation, remissions, and balances. Of the 10 lakhs, 4,85,000 rupees may be assigned to loss on account of remissions and 93,000 rupees to outstanding balances.

3. Of the 30 lakhs of rupees, however, some part has been lost by non-cultivation, and, according to the present system, this does not appear as a loss in the revenue accounts. The Jamá of the years fixed by the Collector relates exclusively to the land under cultivation. On examining statements prepared by the Mámlatdár of the district I find that the total Jamá of the first twelve years of the twenty-two years amounted to 15,05,937 rupees; of this sum 2,81,255 rupees were realized for village expenses and payments to hereditary officers, and were probably assigned for collection to the parties who were to receive the money; 6,95,540 rupees were collected within the years in which payments should have been made; 1,86,028 rupees were remitted before payment became due; and 3,43,112 rupees were entered on the books as outstanding balances. Of these balances 1,06,554 rupees appears to have been afterwards remitted, 2,03,159 rupees to have been collected, and 33,399 rupees appear to remain outstanding at the present day. Thus during the first period of twelve years, including what was assigned for village expenses and payment to hereditary officers, only $9\frac{3}{4}$ lakhs of rupees were collected within the regulated time of payment out of 15 lakhs; and adding the 2 lakhs afterwards collected out of the balances, there is still a deficiency on account of remissions of $\frac{1}{3}$ th of the total Jamá. Were the nominal assessment on the uncultivated land during this period added to the sum, it would swell the amount considerably.

* The 1,19,720 acres do not comprise the lands of any of the inam villages these are very numerous, and I fancy that, taking them also into consideration, half of the pergunna would be found to be held in inam.

4. Proceeding to the last ten of the twenty-two years, which are the ten immediately preceding the present season, I find the united Jamá amounts to 10,77,603 rupees. Of this sum 2,41,595 rupees were assigned for village expenses and payments to Hakdars, 4,89,347 rupees were collected within the appointed periods, 1,92,445 rupees were remitted at the time of the Collector's annual settlement, and 1,54,191 rupees were entered as outstanding balances. Of these balances 93,624 rupees were afterwards collected, and 60,561 rupees still remain outstanding. During this period, then, $8\frac{1}{2}$ lakhs of revenue have been realized, and the remissions and outstanding balances have amounted to $2\frac{1}{2}$ lakhs, or nearly $\frac{1}{4}$ th of the total Jamá. For this period also it must be remembered, as for the last, that, were the nominal assessment on uncultivated lands added to the amount of remissions and balances, it would give a much greater portion of the rental than one-fourth as actually lost to Government.

5. In comparing these two periods with one another I would observe that the remissions and balances appear to have slightly increased in the last ten years, and that the Jamá has considerably diminished. In the first twelve years the average Jamábandi is 1,25,000 rupees ; in the last ten it is only 1,07,760. The collections have also fallen off considerably. In the first twelve years the Government receipts averaged 74,000 rupees a year ; in the last ten they averaged only 58,000.

6. In connection with the falling off in the Jamá and collections, I ought to state that, some years back, when the cultivation was evidently diminishing and the villagers became clamorous for reductions, many villages were given out on the assessment they bore previous to Mr. Pringle's survey, and that in other instances Istawa kauls were resorted to, to give temporary relief. As far as I can learn, these measures gave great satisfaction, and there can be no doubt that, had they not been resorted to, a much greater amount of falling off in cultivation would have occurred.

7. The preceding paragraphs contain facts that will justify my asserting that this district, like those I have already been employed in, is suffering from the evils that a high nominal assessment, with constant remissions and balances, is certain to produce. I have visited nearly 50 villages already, and I have found in all directions the absence of energy and enterprize, and the slovenly cultivation that are the sure fruits of uncertainty and variability in a heavy rent.

8. Remissions have generally been granted most liberally, and, as I before observed, much has been done for the benefit of the pergunna by a return to Mamul rates and by the granting of

kauls. To these causes and the great advantage of contiguity to Poona I attribute all that can be said on the superiority of Poona Haveli to Indápur, or Bhimthari. I have never seen here large tracts of black soil lying waste as I have so often done to the eastward, nor have I met with villages in the same degree of dilapidation. In fact, almost all the good soil is under cultivation. In the immediate neighbourhood of Poona it is eagerly sought for, and throughout the villages I have visited there is a greater air of comfort than I have observed elsewhere. This district has not suffered so severely from war or famine as those towards the east. The country has never been depopulated in the same manner; there is more Miras land, and there are more Mirasdars; the people are more attached to their villages, less ready to change their abode, and are more ready to suffer a little distress. I have been told by natives that I am wrong in supposing the people to be better off here than towards the east, and that the greater air of comfort I have spoken of is produced chiefly by the tiled houses, which look handsome when compared with the flat-roofed hovels used in Bhimthari and Indápur; and I have been told that the people here put up with inferior food. I have not, however, been able to satisfy myself that such is the case.

9. Before proceeding to state my views of the capability of the district as compared by observation with Bhimthari, I shall here show what rates should be imposed to produce a Jamá equal to the average realizations of the last ten years. I have already mentioned the average Government collection to have been 58,000 rupees; adding to this the average village expenses and payments to Hakdars, 24,000 rupees, makes the average total of realizations 82,000 rupees. This sum would have to be made up by the land-tax; the revenue derivable from Bábtis and Sáyer Jamá must be deducted from 82,000 rupees. The Sáyer Jamá appears at one time to have been considerable, but for the last three years it has not yielded more than 4,000 rupees. The revenue entered under the head of Bábtis consists of fixed rents on certain inam villages and fields; money paid for the farm of Government grass land, fruit trees, &c.; and a statement of the different items for Fasli 1247 will be found annexed. The total for that year is 22,000 rupees, which is 2 or 3,000 rupees more than has usually been collected. Of the sources of revenue entered in that statement, one of 1,300 rupees will be done away with by the new assessment, and others to the amount of 5 or 6,000 rupees will be affected, perhaps, to as great an extent as one-half. I think, however, that 15 or 16,000 rupees may be relied on from the Bábtis. Deducting, then, 15,000 rupees on account of Bábtis and 4,000 rupees for Sáyer Jamá from the 82,000 rupees, there remain 63,000 rupees to be made up by the land-tax.

10. This sum of 63,000 rupees has to be assessed on 96,383 acres of Government land, and an average rate of $10\frac{1}{2}$ annas an acre will make up something more than that sum.

11. Quitting for the present the subject of the last assessment and collections, I will endeavour to state my opinion of the capability of the pergunna as compared with that in which I was last employed.

12. The Haveli Pergunna lies west of the Bhimthari in the direction of the gháts, and, in consequence, is subject to a greater fall of rain. Bájri is the grain most commonly cultivated; but in the good soils this alternates with crops of monsoon jowári, wheat, and gram. In some parts near the hills rice is cultivated. There are, however, but a few patches of it in any of the villages I have hitherto visited. Wheat is not commonly cultivated in Bhimthari, and rice I never saw. In the vicinity of Poona grazing land is very valuable. In one village the assessment of upwards of 100 fields is paid, and the fields are kept in grass; and though this is partly accounted for by the field in question containing a great deal of land deemed unfit for cultivation, and, therefore, exempted from assessment,* yet land is never taken up for grazing in Bhimthari under the same circumstances. In the villages miles around Poona, all the cow-dung is carefully stored up, and huge cart-loads may be constantly seen arriving in the city. The cow-dung cakes meet with a ready sale for the purposes of burning the dead and cooking. The better class of cultivators reserve this produce of their herds for manure; and I consider it a very bad symptom of the condition of agriculture that this is not more general. But the value of the manure for any purpose betokens a better state of things than were it deemed comparatively valueless. The price of grain, from inquiries I made when proposing the new rates for Bhimthari, appears to be from 20 to 25 per cent higher in Poona than in that pergunna, and a more constant and close market is always open for grain, grass, vegetables, and fruits.

13. The average of the rates sanctioned for the Pimpalgaon division of the Bhimthari Pergunna was 8 annas; an increase on this of 25 per cent, corresponding to the superior value of grain, would give 10 annas for the average rate here, which does not much differ from the $10\frac{1}{2}$ annas deduced from the inquiry into past collections. I, therefore, look upon this average rate, and the sum it is calculated to produce (Rs. 63,000), as an approximation of a fair assessment. The present nominal assessment of the pergunna is 1,19,000 rupees, and a reduction of 56,000 rupees would bring it down

* This will not be the case under the new assessment.

to 63,000 rupees. I am, however, of opinion that so great a reduction is not called for, and that, in fixing the new assessment, something more than the average of past collections may be fixed upon as the fair assessment of the pergunna. It must be remembered that there is at present a considerable quantity of waste land on which a part of the assessment will fall, and that this portion of the assessment will not be demanded till the ryots choose to bring the waste land under cultivation. I think that 10,000 rupees may with safety be added to the 63,000 which have previously been shown to be an approximation to a fair assessment. I would justify the increase, as connected with my arguments from past collections, on the ground already mentioned, of the waste lands, and, as connected with my arguments from a comparison of the district with Bhimthari, by what has been said on its advantages of climate, soil, and situation, over and above the higher price of grain.

14. Having thus explained my views regarding the amount of assessment, I now come to proposing what the various rates shall be which are to raise it. As the rates I propose are not exactly the same in number or proportion as those previously employed, I must first state the principal reasons for the alterations I have made in their proportions and numbers, and then, after stating the rates used in Indápur and Bhimthari, in order that they may be used in comparison, I shall state those I would propose for this district.

15. On entering the district I made a great many inquiries regarding the comparative value of the soils, and I satisfied myself that, owing to the wheat and gram cultivation, the value of the red soil approximated more closely to that of the black than it did in the district I had just left. I had just become aware of this effect of wheat cultivation in completing the assessment of Bhimthari, where I found that in one single village, famous for its red soil and its wheat cultivation, the new rates produced a reduction of assessment that did not seem called for by the condition of the village, and that was very much disapproved of by the Mámlatdár of the district and by the Assistant Collector in charge. I, perhaps, express myself wrongly in saying that, owing to the wheat cultivation, the value of the red soil approximates more closely to that of the black. It might be more correct to say that, owing to an alteration in climate and, perhaps, in the soil itself, it becomes in this part of the country fit for the cultivation of more valuable products. It certainly is not the crop that makes the soil, but the soil the crop. The wheat cultivation is rather the index of the increased value of the red soil than its cause.

16. On commencing the classification of this district also I divided the black and red soils into four classes instead of into

three, as had hitherto been the case. I was anxious to have the classification of each colour made as much as possible under its proper head, and to prevent as much as possible the entering of the inferior black under red soils. At the time also I hoped, by this arrangement, to have lessened the intervals of value between each class and the one succeeding it, but I have only partially succeeded in doing this.

17. The proportions of the rates introduced in Indápur, Kurkumb, and Pimpalgaon, have been found by experience to have been good. The Indápur rates were as follows :—

Blacks.	Reds.	Barads.
300-240-170	200-130-90	130-60-35.

In the Kurkumb Petha the same proportions were kept, the climate and soil being considered as exactly the same. The rates imposed were :—

Blacks.	Reds.	Barads.
330-265-185	220-145-100	100-65-40.

In Pimpalgaon Division of the Bhimthari Pergunna the climate was found to be so different, and the relative productive power of the various soils to be so much affected by the climate, that the proportions of the rates required alteration ; this was done with the sanction of Government, and the rates introduced there were as follows :—

Blacks.	Reds.	Barads.
375-300-233	260-180-130	165-100-60.

18. With the above to show what has already been found successful, and by bearing in mind what I have already said regarding the approximation in the pergunna of the red soil in value to the black, I hope that what has guided me in proposing the following as fair rates will be understood :—

Blacks.	Reds.	Barads.
550-450-350-250	475-375-275-175	240-140-60.

It will be seen that, with the exception of the 3rd Barad, the rates in each colour have been made to descend by very nearly equal steps. This I understood to be thought desirable ; and as the division of the blacks or reds into 3 or 4 classes was a purely artificial one, I desired the classification should be made in that way. The relative value of the black, red, and Barad soils appearing to me to rest entirely on natural and unalterable causes, I have not attempted to preserve a successive gradation of value throughout the whole of the eleven classes.

19. In taking the average of the above, I have counted 2nd Barad twice over, in order that the Barads may have their due weight ; calculating in this way it will be found to be nearly 12 annas. The experience of two pergunnaas has sanctioned taking

the average of the rates themselves as about the average of the assessment. On this supposition the rates I have proposed will give a total assessment of the pergunna of 72,000 rupees.

20. There is every reason to hope that very nearly the whole of the waste land in the pergunna will be taken up at the new rates. Even the worst description of land is valuable here for grazing, and under a light assessment I do not doubt that the land, which in other places would be entirely abandoned on account of its comparative sterility, will here be taken up for grass.

21. There are several villages in the immediate neighbourhood of Poona which, on account of their advantage of situation, can bear to pay a higher assessment. I request to be permitted to use my discretion in slightly raising the rates, according to circumstances, in these villages, and also in the land belonging to the city of Poona. There are also certain villages on the outskirts of the pergunna, which, being removed from the vicinity of the city, do not enjoy the same advantages as the pergunna generally. I would solicit the same discretion with regard to reducing the assessment here as I have with regard to increasing it under opposite circumstances.

22. I would also solicit permission to place such slight extra assessment on the few patches of rice cultivation to be met with in the Subha division of the pergunna as may seem warranted by custom and not calculated to discourage the erection of the expensive banks necessary to form rice-fields in this part of the country.

22. I have not yet visited any part of the petha division of the pergunna. From the accounts, and from all I can learn, it seems to be in very much the same condition as the Subha division. I have not, therefore, thought it necessary to restrict myself to the accounts of the few years for which they have been kept distinct by the Mahilkári and Mámlatdár, and I have preferred taking the accounts of the whole pergunna together. I have every reason to suppose that the rates I have now proposed will be equally applicable to the petha. I shall, however, in the present instance, only request you to obtain the sanction of Government to them as far as regards the Subha division ; and, after visiting the petha, I shall be able next year, if I meet with no reasons for changing my opinion, to request Government's sanction to introducing the same rates there also ; were I to delay proposing rates till I visited the petha, another season would pass by without the introduction of the new assessment.

I have, &c.,

A. NASH,

Assistant Superintendent, Revenue Survey.

Camp Poona, 1st August 1841.

No. 1344 of 1841.

To

P. STEWART, ESQUIRE,
Collector, Poona.

SIR,

I have the honour to acknowledge the receipt of your letter No. 1692, of the 11th instant, forwarding the report of Lieutenants Wingate and Nash on the survey and assessment of the Haveli Taluka, and beg to state that, before I can request Government's sanction to the propositions contained in those documents, it will be necessary that more full information should be furnished on the following points :—

Lieutenant Wingate's para. 11.	1st.—The villages, as near as can at present be defined, in which it is proposed to raise or lower the general rate of the district.
Lieutenant Nash's para. 21.	

2nd.—The extent (i.e., the highest and the lowest amount) to which it is considered probable such increase or decrease of the general rates may be found necessary.
Lieutenant Wingate's para. 11.
Lieutenant Nash's para. 21.

Lieutenant Wingate's 12th para.	3rd.—The probable extreme limit of the extra assessment which it is proposed to impose on rice land.
Lieutenant Nash's 22nd para.	

4th.—The amount of the proposed general rates per acre should also be explicitly stated in rupees. At present a calculation from the data given in Lieutenant Nash's 17th and 18th paragraphs is necessary to ascertain this point.

2. In calling for this information I do not doubt that the discretionary powers applied for would be judiciously exercised; but I believe I merely anticipate Government's wishes in requiring that the limits within which it is proposed to exercise the power sought for, should be somewhat more clearly defined.

3. The information now called for should be supplied with as little delay as possible.

I have, &c.,
J. VIBART,
Revenue Commissioner.

*Revenue Commissioner's Office,
Poona, 25th September 1841.*

To

P. STEWART, ESQUIRE,
Collector, Poona.

SIR,

I have the honour to forward a letter from Lieutenant Nash, dated 30th ultimo, in which he supplies the information called for by the Revenue Commissioner on the several points noticed in the letter to your address dated 25th ultimo.

2. He proposes to make an increase of about 9 per cent on 8 villages and the lands of the city, all in the immediate vicinity of Poona, and to reduce the general rates 5 per cent in 5 of the most distant villages of the Mámlátdár's Division ; and these modifications appear to me sufficiently great.

3. I quite agree with Lieutenant Nash as to the propriety of reserving the detailed discussion of the question of classifying and assessing rice land in general till a more favourable opportunity. The quantity of this land for which he now proposes 3 rupees per acre as the highest assessment is very small, and the amount of the rate is, therefore, of little importance further than as an experiment, from the success or otherwise of which some useful aid may be derived in assessing the rice lands of other districts.

I have, &c.

GEORGE WINGATE,

Superintendent, Revenue Survey.

Superintendent Revenue Survey Office,

Poona, 4th October 1841.

To

GEORGE WINGATE, ESQUIRE,
Superintendent, Revenue Survey.

SIR,

I have the honour to acknowledge the receipt of your letter, dated 28th instant, with a copy of one from the Revenue Commissioner to the Collector of Poona, calling for certain information regarding the proposals lately sent in for the assessment of the Haveli Taluka.

There appear to be four points on which information is required, of which the two first relate to my proposal to increase the general rates of assessment in some villages and to decrease them

in others. In reply to the questions proposed, I beg to state that I think an advance in the rate on first black from 550 to 600 reas,—that is to say, from Rs. 1-6-0 to Rs. 1-8-0,—and a proportionate increase on the other rates can be fairly made in certain of the villages around Poona. The increase, which is nearly 9 per cent, may, therefore, be looked upon as the outside of any alteration I should think of making in the rates. The following are the villages in which I think an increase will be necessary :—

Hingni, Bhamburda, Kirkee, Yerauda, Wánowri, Gorpuri, Kotrud, and the lands of the city.

The following are the villages in which I think some reduction will be necessary :—

Wágholi, Manjri Khurd and Budruk, Loni and Kharádi.

The third question in the Revenue Commissioner's letter regards the assessment of these lands. In reply, I beg to state that my present impression is that the assessment of such rice land as is to be found in the Subha division of the Poona Haveli District should not exceed Rs. 3 per acre. I fancy it will be found inconvenient to impose an *extra assessment* of the rice land; but the extreme limit of the assessment which it is proposed to impose on rice land, may be taken at 3 rupees. By using the term *extra assessment* it appears I have misled the Revenue Commissioner as to the way in which I proposed assessing the rice lands. It would be difficult to fix the Jerayet assessment first and the rice assessment in addition to that, since the qualities of rice land and their distinctive marks differ entirely from those of Jerayet land.

The fourth point noticed by the Revenue Commissioner is that the amount of the rates proposed for Haveli is not explicitly stated in rupees, and that at present it is necessary to make a calculation from the data given in paragraphs 17 and 18 of my report. I imagine there must be some mistake in this remark. I believe on reference to my report it will be found that the following rates are expressly proposed :—

Blacks.	Reds.	Barads.
550-450-350-250	475-375-275-175	240-140-60

These figures represent reas; in rupees, annas and pies the rates are as follows :—

1st black ...1 6 0	1st red ...1 3 0	1st Barad...0 9 6
2nd do. ...1 2 0	2nd do. ...0 15 0	2nd do. ...0 5 6
3rd do. ...0 14 0	3rd do. ...0 11 0	3rd do. ...0 2 4
4th do. ...0 10 0	4th do. ...0 7 0	

In conclusion, I have the honour to explain that I was unwilling to enter into extreme detail on the subjects on which the Revenue

Commissioner has now called for information, from a fear of making them appear of too much importance. The alterations I wish to make in the rates will not in the total affect the assessment of the district more than a few hundred rupees, and the whole value of the rice assessment, as at present levied, is only about six hundred. It would have been difficult for me to have entered on the subject of rice assessment at all in detail without increasing my report to at least twice its present size, and it appears to me that it would be injudicious to give the subject so much prominence in treating of the settlement of part of a pergunna where they are so trifling in extent. It was also natural to be unwilling to sketch out my plan for their classification or assessment after so very slight an experience in the matter ; any plan I might have described would have been looked on as that I should propose following for the future, and I myself having once proposed plans might have felt insensibly a prejudice in their favour. If my duties carry me into rice districts I shall have opportunities of making myself thoroughly acquainted with the subject, and then, if I find I have considerably erred in fixing the assessment on the few rice lands here, it will be easy to propose an alteration.

I have, &c.

A. NASH,

Assistant Superintendent, Revenue Survey.

Poona, 30th September 1841.

No. 1718 of 1841.

To

P. STEWART, ESQUIRE,
Collector, Poona.

SIR,

I have to acknowledge the receipt of your letter, dated 11th September last, No. 1692, transmitting reports from Lieutenants Wingate and Nash on the survey and assessment of the Haveli Taluka, and in reply beg to forward copy of my letter to Government and Mr. Acting Secretary Blane's reply, dated 3rd instant, No. 3682.

2. Government has been pleased to approve and confirm the proposed assessment, and you will consequently take immediate steps for its introduction.

3. The plan for putting up the waste lands to auction for pasturage is also approved, and it is to be followed in all the surveyed districts.

I have the honour to be,

Sir,

Your most obedient Servant,

J. VIBART,

Revenue Commissioner.

*Revenue Commissioner's Office,
Poona, 8th December 1841.*

No. 1473 of 1841.

To

D. A. BLANE, ESQUIRE,

Acting Secretary to Government, Bombay.

SIR,

I have the honour to forward an original letter from the Collector of Poona, transmitting original reports from the Superintendent of the Survey and his Assistant, Lieutenant Nash, on the survey and assessment of the Haveli Taluka, together with original and copies of a subsequent correspondence between the above-named officers and this department.

2. The past history of the assessment and realizations is given at considerable length by Lieutenant Wingate, Lieutenant Wingate's paras. 1 to 7. and it is not necessary that I should go in detail over the reasons they give for the conclusions at which they arrive—that about Lieutenant Nash's paras. 1 to 13. Rs. 72,000 or Rs. 73,000 will be a fair sum to assess on the Government lands of the whole pergunna. They show, I think, that such a sum might be levied without danger of over-assessment, and, on the other hand, that Government would not be losers, as the average of their actual realizations has fallen considerably short of that sum.

3. It will be in Government's recollection that in the division of the Bhimthari Taluka adjoining Haveli it was found necessary, in consequence of the alteration of climate caused by nearer approach to the gháts, to alter the relative proportion of the rate fixed on the nine classes of soil from what it had been in the pergunnas previously surveyed; and the same cause being found to operate still more strongly in the Haveli Pergunna itself, which lies still

further to the west, it was necessary to make a still further alteration, and Lieutenant Nash determined to effect this by dividing the red and black soils into 4 classes each, instead of 3 as heretofore. It had attracted my notice some time ago that some alteration would be necessary, as the divisions of the classes adopted for the open country to the eastward would not suit that near the gháts, where the climate, and consequently the relative productiveness of the same sorts of soil, was so different; and, as Lieutenant Wingate agrees with Lieutenant Nash in thinking the alteration proposed well fitted to effect the object in view, I would beg Government's sanction to it and to the rates suggested in Lieutenant Nash's 18th paragraph, viz. :—

	Blacks.			Reds.			Barads.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1st ...	1	6	0	1	8	0	0	9	0
2nd ...	1	2	0	0	13	0	0	5	6
3rd ...	0	14	0	0	11	0	0	2	4
4th ...	0	10	0	0	7	0	0	0	0

4. No doubt can exist as to the propriety of the alteration in the manner of naming the classes as proposed in paragraph 9, the present names being calculated to mislead those who have only a superficial acquaintance with the system followed, and to induce such persons to suspect error when none really exists.

5. The above rates would require to be slightly raised in the immediate neighbourhood of the city itself, and slightly lowered in a few villages on the skirts of the districts. The Collector and Lieutenants Wingate and Nash proposed that it should be left to the discretion of the Superintendent of the Survey to settle in what villages and to what extent the rates should be modified. I considered, however, that Government would require some further information as to the probable extent of the proposed modification, and accordingly requested that it might be furnished. This is done in the accompaniments to Mr. Stewart's letter of the 5th October ; and I would solicit Government's sanction to the Superintendent being allowed a discretionary power to modify the general rates to the extent suggested in paragraph 2nd of Lieutenant Nash's letter of the 30th September, viz., an advance not exceeding 9 per cent on the lands of the city and 8 villages in the immediate neighbourhood, and a reduction not exceeding 5 per cent on the 5 villages specified as least favourably situated for the Poona market.

6. There is also a very small quantity of rice land in the district, the assessment of which the Collector and Lieutenants Wingate and Nash proposed should be left to the discretion of the settling officer. In reply to my question on the subject it will be

seen that Lieutenant Nash proposes that assessment of this land in the Mámlatdár's division should not exceed Rs. 3 per acre, and within that limit I would recommend, for the reasons he gives, that the assessment of the few patches of such land as are met with in the division referred to be left to his discretion. The quantity is small, and my chief reason for making a further reference regarding it was to have it clearly understood that any rates which might be fixed now were in a manner experimental, and not to be adopted implicitly as a guide when the survey was extended to districts where rice is an important article of cultivation.

7. I agree with Lieutenant Wingate in his views regarding the assessment of the Bagayet land, and Paragraphs 13 to 19. would, therefore, beg Government's sanction to the rates he proposed, viz., Rs. 3 per acre in addition to the Jerayet assessment as the maximum, and 1 rupee per acre as the minimum on the páthasthal, and that the same system and rates which have been introduced in the talukas already settled be sanctioned for the mothasthal.

8. Lieutenant Wingate concludes with a proposal for modifying the present system of disposing of the waste lands of the village. The evil which he notices has been more than once pointed out by Messrs. Frere and Mansfield (late Assistants in the collectorate) in their Jamabánda reports, and the plan suggested by Lieutenant Wingate has had a trial of several seasons in the districts under his charge, where it has been found to succeed perfectly. I have, therefore, no hesitation in recommending its adoption, not only in Haveli, but in all the re-surveyed districts. The land so let should not, however, as proposed by Lieutenant Wingate, be entered in the account as cultivated, but be put down as "Land let by auction," (when at less than the full rate,) or by some such distinctive appellation.

9. To prevent the land being bought up and sublet again by sowkars, &c., it would, I think, be well to make it a rule, that when the full rate is bid, a preference should always be shown to a resident or ryot cultivating in the village to which the land belongs.

10. For the reasons given by Lieutenant Wingate I would beg the favour of an early reply.

I have, &c.

J. VIBART,

Revenue Commissioner.

*Revenue Commissioner's Office,
Poona, 21st October 1841.*

No. 3682 OF 1841.

To

JOHN VIBART, ESQUIRE,
Revenue Commissioner.

SIR,

I am directed by the Honourable the Governor in Council to acknowledge the receipt of your letter No. 1473, dated 21st October last, transmitting an original letter from the Collector of Poona, with accompaniments, being reports by Lieutenant Wingate, late Superintendent of the Deccan Survey, and Lieutenant Nash, then his Assistant, on the survey and assessment of the Haveli Taluka, together with original and copies of a subsequent correspondence between you and the above-named officers ; and to communicate to you the following instructions and observations of Government in respect to the several proposals therein submitted for adoption.

2. The reduction proposed in the gross assessment, viz., from Rs. 1,19,000 to Rs. 96,000, is represented to be based on the average of former years' collections, which for the last ten years are stated in round numbers at 82,000 rupees from all sources, including Bābtis and Sāyer Jamā, Rs. 7,000 being the portion on account of land assessment. The new amount of Rs. 96,000 is to be made up of the following items, viz. :—

	Rs.				
Jerayet assessment	...	...	...	...	72,000
Bagayet do	...	...	...	...	5,000
Bābtis	...	...	...	...	15,000
Sāyer Jamā	...	...	...	...	4,000
					96,000

3. The above estimate of the appropriate amount of assessment for this pergunna, in the words of Lieutenant Nash, " has been founded partly on a comparison of its capabilities with those of the pergunnas which have already been successfully assessed, and partly on a review of the assessment, cultivation, remissions, realizations, and balances, for the last twenty-two years." As a guide on the first head, Lieutenant Nash refers to the Bhimthari Pergunna, and calculates that the pergunna under review will bear a higher assessment of 25 per cent on account of more constant and closer markets, by which the price of produce is enhanced, and he adds a further sum of Rs. 10,000 on account of its superior advantages with respect to climate, soil, and situation. This raises the

general average per bigha to nearly 12 annas, that in Bhimthari being about 8 annas. The proposed rates comprise 11 classes, varying from Re. 1 as. 6 to as. 2 pies 4, some modification having been made in this respect with reference to the rates adopted in other pergunnas for which the reasons are assigned.

4. All this is concurred in and recommended by Lieutenant Wingate and yourself. The total assessment appears to be as large as can reasonably be expected to be realized, and the details would seem to have been regulated with great care and discernment. A nominal high rent, though met by remissions, is admitted to have the most injurious effect in depressing the energies of the cultivator and rendering him careless and improvident; and the introduction of a fair and moderate assessment, by which the frauds and misappropriations attendant on remissions and balances are to a great extent avoided, while the Government receives its average revenue, is, therefore, an object of which the benefit will be readily acknowledged.

5. Adverting to the slight modifications proposed in raising the assessment of the villages near Poona, and reducing that of the more remote ones, I am desired to observe that the difficulty of graduating this item in the calculation of rates is so great as to render its introduction of questionable advantage; but, as the measure is to be limited to the city and 8 villages in its immediate neighbourhood and 5 of those most distant and least favourably situated, the Governor in Council sanctions, as an experiment, an advance in the former not exceeding 9 per cent, and reduction in the latter of not more than 5 per cent as proposed.

6. The designation of the classes of land by numbers from 1 to 9, as adopted in the Násik Survey and proposed by Captain Wingate in the 9th para., instead of naming them according to the colour of the soil, appears to be in many respects the preferable method; and as the details of the soils are duly recorded in the field-books, the Governor in Council sees no objection to its introduction.

7. An extra assessment, not exceeding Rs. 3 per acre, is proposed for rice land, to be imposed discretionally by the settling officer within the above limit. The small quantity of such land, and the imperfect information as to the comparative value of this cultivation, are the reasons assigned for a discretionary power being allowed in this instance; and being recommended by you, are concurred in by the Honourable the Governor in Council.

8. As regards the Bagayet assessment of Rs. 3 per acre as a maximum and of Re. 1 as a minimum proposed to be introduced in addition to the Jerayet assessment, it would appear that páthasthal lands irrigated by water-courses have hitherto paid

an extra rate of assessment, of which the amount is not mentioned; but land watered by wells have only been liable to the rate on Jerayet cultivation, and even under these favourable terms numerous wells have been allowed to fall into disrepair. Nevertheless, as the principle of imposing an extra assessment on Bagayet cultivation has been considered sound and equitable, His Honour in Council approves of the introduction of the rate adopted in the other districts, the settlement of which has been completed, the remarks with which this proposal is recommended affording due assurance that the details will be carried out with requisite caution.

9. The advantages which are calculated to result from the adoption of the system of putting up the waste lands to auction as pasturage, proposed in paras. 21 and 22 of Lieutenant Wingate's report, are, I am directed to observe, unquestionable where the waste lands bear a value to obtain applicants for them on such terms. Any cultivator, willing to pay the full rate, should be entitled to preference in the selection, likewise to retain the land as a portion of his khata, which, however, he might do at present. The appropriation of the waste lands in this manner may, the Governor in Council conceives, be safely put to the test of experiment throughout the surveyed districts as proposed, as they will only be taken when a rent is fairly derivable from them.

10. In conclusion, I am desired to inform you that, as no alterations suggest themselves in the assessment as above described, the Honourable the Governor in Council authorizes its immediate introduction.

I have, &c.

D. BLANE,

Acting Secretary to Government.

Bombay Castle, 3rd December 1841.

No. 203 of 1873.

To

COLONEL J. FRANCIS,

Survey and Settlement Commissioner, N. D.

Camp Barsi, 7th March 1873.

SIR,

Having regard to the instructions contained in Government Resolution No. 798, of the 11th ultimo, wherein Government express their desire that the increase caused by the revision of assess-

ment may be fixed at a very moderate and reasonable rate, and being aware that you have recommended a reduction in the rates proposed by me for the Pábal Taluka, I deem it expedient, in order to save time, to forward an amended scale of rates for the Haveli Taluka, to be substituted for those previously submitted by me in case Government should consider the latter too high.

2. With one or two exceptions, the changes I have made are confined to the reducing the maximum of the 1st and 2nd class villages from Rs. 4 and Rs. 3-8 to Rs. 3-8 and Rs. 3-0, respectively, and the remaining classes by 4 annas each. The exceptions are Bhámburda (No. 4), which from its advantageous position I have retained in the Rs. 3-8 rate, and Bhávdí and Phulgaon (Nos. 49 and 60), which I have reduced from Rs. 2-12 and Rs. 2-8 to Rs. 2-4 and Rs. 2-0.

3. The effect of the above changes will be to bring down the proposed assessment on Jerayet land from Rs. 1,52,086 to Rs. 1,36,794, and the total assessment from Rs. 1,58,836 to Rs. 1,43,544. The latter amount represents an increase of 79 per cent on last year's collections on the 81 villages; but of this 16 per cent is due to the greater area brought under assessment, leaving 63 per cent as the increment caused by the new rates.

4. I append a statement* showing the "Kamál," Mr. Pringle's assessment, and the proposed survey assessment for 28 of the villages which are chiefly affected by my proposals. From this you will see that the Kamál of these villages was Rs. 42,881, Mr. Pringle's assessment was Rs. 40,229, and that proposed by me is Rs. 49,605, or an increase of only 15 per cent over the Kamál, and 22 per cent over Mr. Pringle's valuation.

5. In submitting, therefore, these reduced rates I must beg to record that I do so entirely in deference to the desire of Government, as expressed in their resolution quoted in my first paragraph, and not from any doubt on my part as to the fitness of the terms first proposed by me, or the ability of the district to meet those terms.

I have the honour to be,

Sir,

Your most obedient Servant,

W. WADDINGTON, Lieut.-Colonel,

Superintendent, Revenue Survey and Assessment,

Poona and Násik.

No. 497 OF 1873.

*Ratnágiri Districts,
Camp Khed, 24th March 1873.*

MEMORANDUM.

The accompanying printed papers contain the proposals originally drawn up by the Superintendent of the Poona and Násik Survey for a revision of the assessment of 81 villages belonging to the Haveli Taluka of the Poona Collectorate, being the part of that district lying in a circle of about 18 miles round the city and military station of Poona.

2. The report reached me through the Collector on the 5th of this month. But, before taking it up, it seemed to me to be desirable to request the Superintendent to reconsider and modify

his proposals in conformity with the spirit and intention of Government Resolution* enjoining the adoption of a moderate increase of rates at our revision of settlements : and he has accordingly, in appended letter (No. 203 of the 7th instant), submitted a reduced scale of rates. It will be seen, however, from the remarks in his concluding para., that, though complying with my request, he nevertheless states that he has no doubt "of the fitness of the terms first proposed, or of the ability of the district to meet them."

3. It is important to have on record this decided opinion of the settlement officer in favour of his first comparatively high scale of rates ; but, at the same time, there can be no doubt of the expediency of our being most moderate in our future revenue demand ; and as I regard the Superintendent's modified scale of rates as being in accordance with this policy, I intend, therefore, to refer to it throughout my remarks as the proposal before Government in substitution of that originally submitted in the printed report.

4. The city of Poona, forming the centre of our group of villages, is situated, as is well known, on the western border of the great Deccan plain, extending, as far as our districts are concerned, to the boundary of the Sholápur Collectorate on the east. It may also be taken, in regard to situation, to be the turning point from which the uncertain rainfall, for which this tract is notorious, commences. In Poona itself, and for a few miles east of it, the

fall may be said to be certain and sufficient for the cultivation of the ordinary dry-crop products of the district—an entire failure of crops being a thing almost unknown. But it is remarkable how quickly the fall diminishes as you proceed eastwards, and its increase is equally remarkable in respect to the country directly west of Poona.

5. This account is fully borne out by the statement given in paragraph 13, showing the rainfall in Poona contrasted with that of Pátas and Mulsi. Looking to the returns, it will be seen that at the former of these two stations, which is about 40 miles east of Poona, the fall averages a little over 14 inches, and that in Mulsi, which is a few miles west of the Haveli villages to be settled, it averages about 47, whereas in Poona it is just 27 inches. As regards our proposed rates, therefore, Poona is not only the centre from which they must be regulated on account of market advantages, but it is likewise the central point from which our climatic lines should diverge, reduction being necessary on account of decrease of rainfall on the east, and on account of excess toward the western boundary of the district.

6. This, as will be seen by reference to the remarks in paragraph 25 and statement in following paragraph, is the plan on which the grouping has been effected by the Superintendent. His first class comprises the four villages immediately around the town and station of Poona. Three only had been at first included under this group; but in his subsequent letter he has added Bhámburda, which should most certainly be under it on account of its position. The other villages round the town and station, which should also be under the same class, viz., Parwatti, Málli, and Munjeri, do not come under revision yet, as they were settled subsequently to the date of the general settlement of the district. I mention this merely as explaining why some spaces round the town have been left blank on the map.

7. The Superintendent has also explained that he has reduced the two villages of Bhávdi and Phulgaon a class respectively from the position assigned to them at first. The statement accompanying his letter alluded to shows the whole of the villages arranged by classes under their respective revised rates. The grouping, however, as shown by colours on the map, is according to the original proposals, and is, therefore, incorrect in respect to the three * villages specially alluded to in this and the preceding paragraph. It will be noticed, too, that the maximum rates entered in the map are those originally proposed.

* Bhámburda (4),
Bhávdi (36), and Phul-
gaon (56).

8. There are a few further changes that I think it is advisable to make in the grouping. The villages of Dudulgaon * and Musi †, which are in the outer boundary of the district, and separated from the rest of Class 3, should, I think, be put under the next lowest class. Musi is the village which is about to be transferred to Sir Dinkar Rao in an exchange of territory ; and as he has expressed his wish that its assessment should not be greatly increased, the proposed reduction will be acceptable to his views. The villages of Thergaon* and Bálewari † will also be more appropriately ranged on account of position as well as general character under the next lower group. I would also put Ashtapur‡ into the last group of Rs. 1-8-0 with the other villages, formerly belonging to the Bhimthari Taluka, ranged under that group.

9. With these exceptions, which from my local knowledge of the circumstances of the villages, as well as from their position, I think it advisable to make, I would recommend the Superintendent's arrangement by classes to be carried out.

10. With regard to the maximum rate, it is somewhat difficult to say what it should be for the villages immediately around Poona. The large sums derived from fodder and garden produce, and, indeed, from every kind of produce, and the large subletting rents obtained, make land more than ordinarily valuable there, and there is also its general value as building ground in the vicinity of a large town and station.

11. Four rupees was the maximum originally fixed, and I think it may be inferred that it was reasonable from the fact of two or three independent authorities well calculated to form an opinion of the subject, whom I consulted, having pronounced it to be so. As, however, it gives such a very large increase on former payments, it is expedient to take the more moderate rate of Rs. 3-8-0 submitted in Colonel Waddington's subsequent letter. For his second group he has made a reduction of 8 annas, and for the remaining five of 4 annas per class—the rates for Jerayet or dry-crop land for several classes being as under :—

1st class maximum rate of Rs.	3	8	0
2nd do.	„	3	0 0
3rd do.	„	2	12 0
4th do.	„	2	8 0
5th do.	„	2	4 0
6th do.	„	2	0 0
7th do.	„	1	12 0
8th do.	„	1	8 0

The lowest rate of Rs. 1-8-0 is the same as has been already imposed in the adjoining villages of the Bhimthari District.

12. The Superintendent mentions in paragraph 28 that he proposes to adopt a maximum rate of Rs. 6 per acre for rice land. There is but a limited extent of this cultivation which is to be found in the extreme western villages of the district; but as the rainfall there is scarcely heavy enough, as a rule, to ensure a crop regularly, I am inclined to think it will be better to have a rate of Rs. 5 only. A maximum of Rs. 4-8-0, as mentioned by the Superintendent, was fixed by myself for the contiguous villages of the Máwal Taluka, settled in 1852-53; but the cultivation in that case is very much superior to what it is in the Haveli villages, which, I think, will be fairly assessed, even at present prices, upon a 5-rupee maximum.

13. There are several small páthasthal works in the district; but, with the exception of the Pashan Lake, they are none of them perennial, their supply, as a rule, being sufficient only for rabi crops. Sugarcane is grown to a small extent, but it is generally in cases where the pathasthal supply is supplemented by well irrigation. The orange, grape and fruit-tree gardens, and lucerne and vegetable crops near Poona, alluded to by the Superintendent in his account of the garden cultivation of the district, are almost all the product of well irrigation, which it is proposed should be exempt from any special taxation, according to the plan followed in other revised settlements.

14. The proposed rates for this páthasthal irrigation will vary, as explained by the Superintendent, from a maximum of Rs. 8 per acre, to be applied to the lands under the Pashan Lake, down to as low as a rupee, the rate in each case being fixed with reference to the period for which irrigation is available. It is to be hoped that a considerable extension of this description of irrigation will follow on the opening out of the canal from the Kharakwásla Dam. We have now, however, to deal only with existing works, the rates for which will, I consider, be sufficiently liberal under the plan of settlement proposed by the Superintendent.

15. The total assessment for the 81 villages, as shown in paragraph 3 of the letter, will amount to Rs. 1,43,544 under all heads. There will be a slight reduction in this, consequent on the few modifications of the proposals suggested by me, but not enough to affect the general percentage increase (which is shown to be 79 per cent on last year's collections) to any appreciable extent. They may make a difference of one or two per cent, but there will also be some little reduction by the application of the scale of reduction for distance from village. Taking this into

account, we may assume 75 per cent to be the general increase which will be effected under the revised scale of rates submitted by the Superintendent.

16. There is no district that we have yet re-assessed in which the former survey was so imperfect as it has been found to be here. This is owing chiefly to the general adoption of Mr. Pringle's measurements at the first settlement in place of a fresh survey. The largest differences of area, as compared with the present survey,

See paragraph 16 of Superintendent's Report.

ing on account of

* Village of Shirsodi, No. 69 of printed Statement.

† Bhiwri, No. 64 of ditto.

have been met with in hilly lands, which in some cases seem to have been left unmeasured, and in others shown as unarable, though producing grass, and most valuable for grazing in proximity to Poona. In one* case the arable area, according to new survey, is shown to be more than double what was charged for under the original settlement; in another† it is 90 per cent, and there are many cases where it is between 20 and 30 per cent in excess.

17. It has for some years been known to me that the former survey was most imperfect in the villages west of Poona, but I was not prepared to expect such large discrepancies as have been brought to light by the recent survey. There can be no question of the justice of charging for this extra area, especially as in not a few instances it has been surreptitiously acquired from kuran and gairan lands, owing to the want of a proper demarcation of fields at the first survey. We may, therefore, fairly deduct the assessment due to this cause (16 per cent) from the general increase which will thus be reduced to about 60 per cent.

18. Every one, I think, will agree that a considerable increase may most appropriately be made to the existing assessment of this district, which appears to me to have been fixed unduly and disproportionately low in comparison with that imposed in other districts of the Poona Collectorate. According to the explanation given by Colonel Waddington in his 24th paragraph, Rs. 1-6-0 was the maximum rate imposed in the villages near Poona. It seems to have been intended to have a Rs. 1-8-0 maximum; but for some reasons, apparently not on record, only the Rs. 1-6-0 was applied. The rates of the Bhimthari District were taken as the basis of the assessment, an increase of 25 per cent being made as representing the difference in the price of grain between the Poona and Bhimthari markets. A further sum of Rs. 10,000 was roughly added on account of the assessment of waste lands, and in consideration also, it is said, of Haveli being superior in point of climate, soil, and situation to Bhimthari.

19. It is difficult to say from this whether any special increase was really made on account of superiority of climate. The fact is acknowledged, but that is about all that we can make out from the former proceedings. The returns, however, which are now submitted, show, as has been before mentioned, a marked difference between the rainfall of the two districts, Bhimthari represented by Pátas having a fall of 14 inches against a fall of 27 inches in Poona. These two figures represent, on the one hand (Poona), a fall sufficient for either a monsoon or rabi crop, as well as for the cultivation of superior Jerayet products, such as wheat and gram; whilst in the other case the fall can never be fully depended on even for rabi crops, and is too uncertain to be trusted, except to a very limited extent, for kharif or monsoon. Now this difference in the natural capabilities of two districts, which is estimated to represent in the present day an increase of fully 50 per cent, was entirely overlooked or recognized to the most limited extent, even supposing the whole (Rs. 10,000) had been added on that account—which, as shown above, is not the case. A considerable part, therefore, of the increase by the Haveli revision assessment is ascribable to the adoption of an unduly low standard of rates at the first settlement of the district.

20. The large prices paid for land near Poona during the period of the share speculation mania cannot, of course, be taken as fair evidence of the real value of land; but nevertheless it may not be out of place to mention here that the sum of Rs. 300 per acre was paid by me on the part of Government for the land of the village of Kirkee taken up for the Powder Works. I also offered the cultivators of Ghorpari, about the same time, Rs. 400 per acre for a certain portion of the land of their village which it was proposed to take up for a parade ground for the cavalry. The offer was refused, and other ground eventually taken up. As much as from Rs. 2,000 to 2,500 per acre was given for land in the vicinity of the railway station at that time, and not long since I heard of from Rs. 800 to 1,000 being paid for some small lot in that locality. The land round the station is not, however, included under our proposals, being situated in the village of Munjeri, the lease of which, as before mentioned, has not yet expired.

21. The rates at which the above-mentioned purchases were effected by me, though greatly in excess of the real value of land, were very much less than was paid by outside buyers at the time. There has been a considerable fall in the price of land since these transactions took place, but still good arable land near Poona would now sell for from Rs. 150 to 200 per acre.

22. In connection with this question of the value of land near Poona, we have to settle the terms on which it should in future be let for building purposes; that is to say, whether a special rate, separate from, or in addition to, the ordinary survey assessment should be levied in cases where land is appropriated to building purposes, or whether we should continue the present plan of levying a fee for the privilege of building with the condition of the payment of the fixed assessment being continued. And there is also the further question as to what rate should now be charged for land built upon prior to the introduction of the rule providing for the levy of the building fee, and for which the fee consequently was not charged.

23. With regard to the first class of cases referred to. It is not very clear, from Section 30 of the Act under which revision settlements are effected, whether we have the power of levying a building rate in addition to, or separate from, the ordinary survey assessment imposed at a revision settlement. The section enjoins that the "revised assessment shall be fixed, not with reference to improvements made by the owners or occupants from private capital and resources during the currency of any settlement under this Act, but with reference to general considerations of the value of land, whether as to soil or situation, prices of produce or facilities of communication." This question of imposing a building rate was, I find, discussed in my proposals for the revision of the Indápur Taluka, and, in alluding to the foregoing extract, I made the following remarks as to the kind of improvement which was to be considered exempted from any special increase:—

"There may, perhaps, be some difficulty in determining precisely the kind of improvement which is to be exempted from assessment at the revision. There are some improvements which obviously come under the rule: the construction of a new well, and the conversion thereby of dry-crop into garden land, and in the same way the repair of an old one during the currency of the settlement. These are both cases to which the rule is clearly applicable.

"The planting of trees, which in some districts would give an increased value to land, is another proper exemption from enhanced assessment. And, except in cases where rules have been made specially providing for the re-survey of rice lands at the expiration of the lease, or where rice land is held under special conditions, I should consider that new rice land made out of Jerayet or dry-crop cultivation land at the ryot's expense, is not assessable other

wise than at Jerayat rates, provided the land was so assessed under the original settlement.

"These are clear and obvious cases, I think, in which the enhancement of assessment on account of improvements is specially barred. The class improvements about which some doubt may, perhaps, exist, is that affecting lands which, originally assessed at the ordinary dry-crop rates of the district, have become valuable during the lease as building sites, owing to the increased accommodation required for an enlarged station or other similar causes. Such is the case with the lands in the vicinity of Poona. This special value being, however, attributable to extraneous circumstances, and to improvements which have been brought about mainly at the expense of the State, I am of opinion that enhancement of rates is perfectly justifiable in such cases.

"The enhancement should, however, be regulated by a general rate applicable to building ground, and not by a special one for each case. If the latter course were adopted, and a higher rate imposed with reference to the character of the building and its rateable value, we should then be departing from the leading principle of the rule and taxing individual improvements.

"This question of charging an increased rate for land when appropriated to building purposes, or utilized for quarrying, is treated of under Section 35 of the Survey Act. The rules framed under the provisions of this section provide for the levy of a certain charge regulated by the character of the district when land is appropriated to either of the above purposes. These rules will have effect during the currency of present leases; but at their expiration I think a building rate is to be preferred to an upset payment. Under the section referred to, the assessment of land appropriated to the purposes indicated above is declared to be liable to revision at any future settlement of the district. This, I think, renders legal the imposition hereafter of a building rate separate from the land assessment, as advocated above."

24. In reviewing this proposal Sir George Wingate advocated the imposition of a building rate, being, however, of opinion that the proceeds of it should be considered to belong to municipal revenues. The following are his remarks upon the subject:—"I agree with Colonel Francis in the propriety of imposing hereafter a building rate instead of a lump sum on land appropriated to building

purposes, but I don't consider that the amount of such a rate would in all cases be satisfactorily determined beforehand at the revision of a survey settlement. Such land in certain cases, owing to the rapid increase of towns, might become of very great value, so as to render inapplicable any rate deduced from a consideration of these towns at the time of the survey settlement. Such cases would appear to be best provided for by special decisions as they arise; and in the case of towns having municipal revenues, the building rents being due to building speculations by the townspeople might, I think, justly be considered as belonging to the municipal rather than to the general revenue."

25. Government, in passing their orders on the papers in the case, observed as follows:— "In regard to Sir George Wingate's remarks, in paragraph 9, about a building rate, it may be observed that the Survey Act hardly provides in sufficient detail for the contingency of the increased value of property for building purposes; and it is probable that special legislation will have, before long, to be resorted to, in order to obtain proper sanction for the rules under which the settlement of such lands is now progressing in the larger towns."

26. The question, as will be noticed from the foregoing extracts, was not settled at the time. The City Survey Act, which is the contemplated measure for the settlement of lands in large towns alluded to in the concluding part of the para., and which has since been passed, is not applicable to the present case, as the lands concerned are, I think, almost without an exception, beyond the city limits. As the matter stands, I think it is advisable to have the opinion of the Government Law Officers upon the question as to whether the Act will admit of our charging a building rate in future for lands when taken up for building purposes, and also upon the further question as to whether we can impose such a rate in the cases of lands already built upon.

27. If this course is approved of, it will be necessary for the Superintendent to explain particularly in introducing the rates that a decision on these points is awaited, and that the rates are subject to modification according to the settlement that may be come to.

28. I would invite attention to the statement appended to the Superintendent's letter showing the revised survey settlement, compared with the Kamál and Mr. Pringle's assessment, of certain villages in which the largest increase on present payment will occur. The information is given for the purpose of showing that the increase is caused almost entirely by undue reductions in the assessment imposed by the former survey officers, it being shown by the figures that the revised assessment is, with some few exceptions, not much in excess of the sums imposed under the two former

settlements made in this district. For the whole of the 28 villages combined the total revised assessment is but 13 per cent in excess of the Kamál of 1818-19, and 23 per cent of that imposed by Mr. Pringle. These facts may, I think, be taken as good evidence of the villages concerned being well able to bear the increase which has been put upon them, and which, as before mentioned; is the result of the unduly low scale of payment fixed by the former survey officers.

29. It may be well, perhaps, for me to explain, that, though I have not specially alluded to the Superintendent's review of the working of the present settlement, I agree almost entirely with the conclusions he has come to as to the great benefits derived by the cultivators of this district from the light rates imposed by the former survey officers.

J. T. FRANCIS, Colonel,
Survey and Settlement Commissioner, N. D.

No. 1335 OF 1873.

REVENUE DEPARTMENT.

Ratnágiri Districts, Camp Harnay, 7th April 1873.

MEMO.

The Revenue Commissioner, S. D., has the honour to submit memo. No. 497, dated 24th March 1873, with accompaniments, from the Survey and Settlement Commissioner, N.D., relative to the revised assessment of 81 villages of the Haveli Taluka of the Poona Collectorate, which include, towards the east, a section of villages transferred from the old Bhimthari Taluka.

2. The circumstances arising from the locality of these villages, and their connection with the great market of the city and cantonment of Poona, have been reviewed in the communications from the Superintendent of Survey, the Collector of Poona, and the Commissioner of Survey. The Collector in his 4th para. reports the progress of construction of a new road from Poona to Pand, the Mahálkari's station of the Mulsi Petha: this will afford to certain of the Máwal villages, included in the revision, facilities for carriage of produce by carts, which will conduce to their general prosperity and capacity to cope with an enhancement of the land-tax.

3. Paras. 2 to 7 of Colonel Francis' memo. relate to a reduction of dry-crop maximum of the 1st class of villages from

Rs. 4 to Rs. 3-8, and to reduction of class in several other of the villages : this will effect a modification of the figures in " the statement contrasting present and proposed assessment " accompanying the Superintendent's report, and a reduction in the total of the proposed assessment from Rs. 1,53,836 to Rs. 1,43,544. Certain changes in the grouping, recommended in the Survey Commissioner's 8th paragraph, will further slightly reduce the assessment. The revised maximum rates for dry-crop land are shown in 8 classes, in paragraph 11 of the same memo., ranging from Rs. 3-8-0 to Rs. 1-8-0.

4. In paragraph 12 Colonel Francis advocates a reduction of the maximum rice-crop rate proposed by Colonel Waddington from Rs. 6 to Rs. 5, in which view, derived from the experience of the Commissioner of Survey and Settlement in classing rice lands in the adjoining Máwal villages, the Revenue Commissioner concurs.

5. The Revenue Commissioner also begs to state his concurrence in the rates proposed for páthasthal lands ranging from Rs. 8 to Rs. 1, calculated according to the water-supply. Reference is made by Colonel Francis in paragraph 14 to future extension of irrigation from the Karakwásla Dam ; and for these, it is presumed, a separate water-rate will be fixed hereafter, regarding which it might be well to give some notice at the time of revised settlement, so that the occupants of land within reach of the irrigation may make their arrangements accordingly.

6. After calculating the adjustments, which the reductions he advocates will necessitate, Colonel Francis considers the revised assessment will represent a general increase on present payments of about 75 per cent.

7. The Collector has furnished a comparative statement of the general enhancement in the three revised settlements for 48 villages of Bhimthari Taluka, 56 villages of the old Pábal Taluka, and the 81 villages of Haveli now under consideration. The precise effect of the recommendations submitted regarding Pábal in the papers transmitted with memo. from the Revenue Commissioner, No. 758, dated 27th February, or of such portions thereof as may meet the approval of Government, has not yet been ascertained, but it is probable that the general percentage increase for the three districts will not be dissimilar. It appears to the Revenue Commissioner that their relative capacity to bear such an increase is, firstly, Haveli ; secondly, Pábal ; and, lastly, Bhimthari, regarding which district he has all along expressed doubts : the modifications proposed by Colonel Francis will more than meet the suggestion in para. 12 of the Collector's letter regarding the villages under report.

8. It is, at the same time, desirable to recognize the circumstance stated in para. 19 of Colonel Waddington's report, that the prices of grain in Poona, which formerly ruled as high as 25 per cent over those of Bhimthari District, have, by the improvement in communications, and especially by the railway, been brought within 5·9 per cent of the rate for jowári, and 7 per cent of the rate for bájri, compared with the prices of Yewat,—a well-known market of Bhimthari Taluka,—so that some of the special advantages which might formerly have been claimed for the Haveli villages have been reduced. But there is another source of prosperity derived, in a measure, from the comparatively copious rainfall, which largely compensates for the deduction above made, namely, the very high price of karbi, the stalk of the jowári plant, and green grass of any kind common in Poona, as forage. There is also the peculiarity, noted in para. 9 of the Superintendent's Report of 30th November 1872, that land in certain villages is kept in pasture, as being more profitable than tillage.

9. It appears from Colonel Waddington's more recent letter, No. 203 of 7th ultimo, that he would still advocate the original settlement proposed, the general increase derivable from which, compared with the five years previous to the present settlement, and with the periods from 1841 to 1852, from 1852 to 1861, and with the last ten years of the settlement respectively, is analyzed in para. 30 of his earlier report. The Revenue Commissioner considers that the more moderate suggestions of the Collector and the Commissioner of Survey are far preferable, and that the revised rates now recommended are quite as high as, even making allowance for all local advantages, can be demanded by Government with due regard to moderation and regular collection of the revenue.

10. These remarks apply to the general incidence of the percentage increase: but with regard to some of the villages,—as, for instance, Bhamburda, No. 4 of the list; Mundwa, No. 24; Wagholi, No. 34; Wargaon Sheri, No. 35; and Kolewari, No. 52,—the Revenue Commissioner is constrained to regard the new assessment as a high one, notwithstanding the merits claimed for the new classification. Those villages—as, in fact, most of the Haveli villages—contain a great deal of very bad land; the high subletting rates recognized by Colonel Francis, and which no doubt prevailed around Poona, apply to the better lands only; and the Revenue Commissioner cannot but recognize it a matter of congratulation that the more recent proposals will reduce the average rate per acre advocated in Colonel Waddington's reports.

11. The Revenue Commissioner adverts with much pleasure to the description, in Colonel Waddington's 18th para., of

the beneficial results already produced, and in a higher degree to be anticipated, from the liberal terms sanctioned by Government regarding well assessment in the districts which have come under revision. It is a point regarding which the fullest unanimity prevails on the part of the Revenue Commissioner and the present head of the Survey Department; and there can be little doubt that the considerate forbearance of Government will, in the end, become a great benefit to the State and to its subjects.

12. The question discussed in paras. 22 to 26 of the memo. from the Commissioner of Survey and Settlement, regarding a building rate or some alternative method of securing for the State a fair share of the increased value of land adjoining Poona and other towns and localities near a line of railway, is one of considerable importance. Colonel Francis would appear to be in favour of legislation for the purpose. Certainly, the rules under Sec. XXXV. of the Survey Act might be made applicable to all cases of building begun subsequent to the passing of the Act in 1865; but if it be desired to apply either a building rate, or levy in the form of fine to antecedent constructions, legislation in some form will apparently become needful. It is suggested that if the Draft Municipal Bill of the Poona Committee of 1870 be turned into law, the sites in the neighbourhood of Poona might be brought under the Municipality, and thus become liable to the provisions of Section VI. of Act IV. of 1868, or similar provisions to be added to the Municipal Bill.

13. These papers have been forwarded, under considerable press of business, with as little delay as possible. It was obvious, from the date of receipt by the Revenue Commissioner, that Government instructions could not reach the Survey Superintendent in time for the introduction of the rates before the 31st March then current; but it is understood that the department desire to receive instructions, so as to be able to act on them at an early date.

W. H. HAVELOCK,
Revenue Commissioner, S. D.

No. 3516.

REVENUE DEPARTMENT.

Bombay Castle, 20th June 1873.

RESOLUTION.—These papers contain proposals for the revision of the assessment of the 84 villages comprised in the Haveli Taluka of the Poona Collectorate.

2. In respect to facility of communication and command of market, they possess advantages superior probably to any in other parts of the Presidency. As regards rainfall they are also favourably circumstanced.

3. In accordance with the recent instructions of Government enjoining moderation in these revision settlements, the original proposals of the Superintendent have, to some extent, been modified, and the result of the amended grouping of villages for dry-crop assessment is as follows :—

Government Resolution No. 798, dated 11th February 1873.

1st class, maximum rate of.....	Rs.	3	8	0
2nd do. do.	„	3	0	0
3rd do. do.	„	2	12	0
4th do. do.	„	2	8	0
5th do. do.	„	2	4	0
6th do. do.	„	2	0	0
7th do. do.	„	1	12	0
8th do. do.	„	1	8	0

4. His Excellency in Council will proceed briefly to record his reasons for assenting to the proposed rates of assessment, which, exclusive of the one-anna cess, will result in an increase of about 75 per cent over the present revenue. A separate minute by the Honourable Mr. Rogers is appended, in which he points out certain alterations which might, in his opinion, be made with advantage in the grouping of some of the villages. These are matters of detail which His Excellency in Council is not disposed to interfere with by an authoritative order. The Survey Commissioner will, however, attend to these suggestions, and give effect to them as far as may be expedient.

5. The following are the average annual past collections during the five years antecedent to the first survey and during each of the three last decades :—

Period.	Average annual collections.	Percentage increase on the average of the five years preceding the settlement.
Five years from 1836 to 1840... Rs.	64,452	.....
Eleven years from 1841 to 1851 ..	69,744	8·2
Ten years from 1852 to 1861... ..	76,262	18·3
Ten years from 1862 to 1871... ..	78,152	20·1

6. It is admitted, in the first place, that the original classification was extremely faulty, and that the great climatic advantages of these villages, especially the western ones, as compared with those situated in Bhimthari, were not sufficiently considered.

7. The original measurements were also very imperfect. According to the old survey there were in all only 1,76,104 acres, of which 23,428, or 14·5 per cent, were deducted as unarable. The area of these villages is now shown to consist of not less than 2,04,135 acres, of which only 10,198, or 4·8 per cent., are deducted as unarable. This great discrepancy is accounted for by the fact that the free grazing lands, large portions of which have subsequently been brought under cultivation, were not measured at all. It is calculated that out of the total increase of 75 per cent, which the adoption of Colonel Francis's proposals would result in, 16 per cent may be attributed to the assessment for the first time of these excess lands.

8. As regards rise in prices, it is to be noticed, in the first place, that the results of improved communications are shown in a very remarkable manner. Poona prices, which formerly ruled as high as 25 per cent over those of the Bhimthari District, have, mainly no doubt through the influence of the railway, been brought, in the case of jowári within 5·9 per cent, and in that of bájri within 7 per cent, of those obtaining in the latter district.

9. The following are the average prices of the staple grains per seer per rupee of the district in the Poona market during each of the past three decades :—

	Jowári.	Bájri.
From 1841-42 to 1850-51	32½	26½
From 1851-52 to 1860-61	30	25
From 1861-62 to 1870-71	17	13½

Excluding, as years of exceptional dearness, the three years from 1863-64 to 1865-66, the average price given by the last seven years is 19 seers for jowári and 15 for bájri. The tendency probably will be towards a still further decline in prices owing to the opening out by the railway of the grain-producing districts of Central India; and were the present settlement based solely on prices, His Excellency in Council would not consider it prudent to adopt a lower standard than 25 seers for jowári and 20 for bájri.

10. Another important element for consideration in estimating these rates is the selling price of land. Government agree with the Collector that the figures given by the Superintendent, as the result of foreclosures of mortgages, do not afford reliable data. But there is no reason to question the accuracy of the conclusions arrived at by Colonel Francis, when he states that good arable land near Poona will now sell for from Rs. 150 to Rs. 200 per acre.

11. Looking, then, to the exceptionally advantageous position of these villages in respect to markets, communications, and

climate ; to the extremely low rates at which they were assessed at the time of the first settlement ; to the large quantity of land which, owing to the imperfect nature of the first survey and other causes, escaped payment altogether ; and to the remarkable general prosperity of the country, as evidenced by the rise in prices and the extraordinary increase in the value of land,—His Excellency in Council sanctions the adoption of the modified maximum rate of Rs. 3-8-0 now proposed for the taluka, as well as those for the lower groups.

The general result will be, after the minor modifications of the Commissioner have been carried into effect, to give an increase of some 75 per cent on the past collections, which amounted in 1871-72 to Rs. 80,965.

12. The proposed rate of 8 rupees per acre on land irrigated from the Páshán Lake is approved. The water-assessment from the Karakwásla works will be made hereafter in communication with the Irrigation Department ; but notice should be now given, to those who own land within reach of this source of supply, of their future liability in the event of their availing themselves of the water.

13. The very important question of subjecting the land in the immediate vicinity of Poona to a building rate is discussed at some length by Colonel Francis. In the opinion of Government, Section XXX. of the Survey Act has reference exclusively to the assessment of land applied to agricultural purposes ; and, therefore, its present value for building purposes cannot be taken into consideration in fixing the revised land assessment under the Act. Such land can only be dealt with under Section XXXV., which authorizes the imposition of a fine in cases where the land has been appropriated to purposes unconnected with agriculture. But there are two points in connection with this section sufficiently doubtful to render it advisable to take the opinion of the Legal Remembrancer :—

1st.—Can a fine be now imposed in cases where the land has been built on prior to the promulgation of the rules under Section XXXV. ?

2nd.—Is the fine that has once been imposed under Section XXXV. final, or can it be re-imposed or enhanced on the occasion of a revision ?

14. It will probably be found necessary either to include the lands in the immediate environs of Poona within municipal limits, or to authorize by legislation the imposition of special building rates. In the meantime care is to be taken to explain to all occupants of land of every description in the villages of Kirkee and Bhamburda

that the rates now sanctioned are only of a temporary character, and will be liable to revision hereafter.

15. A copy of these papers is to be sent to the Government of India, with reference to the recent communication from this Government relative to the insufficiency of the Provincial allotment, and to the withholding of the contribution from Sayer Revenue, with a re-iteration of the opinion that the people of the Presidency are in equity entitled to have a substantial part of the enhanced revenue for their immediate benefit.

F. S. CHAPMAN,
Chief Secretary to Government.

Minute by the Honourable A. Rogers, referred to in paragraph 4 of the above Resolution.

In the 25th paragraph of his report the Superintendent gives the maximum rate of the villages of the Bhimthari Taluka, adjoining the most easterly of those under settlement, as Rs. 1-12-0. This is correct, and the Survey Commissioner appears to have grounded his proposal, that the maximum of the latter should be reduced to Rs. 1-8-0, under the wrong impression that that was also the maximum of the former. As there is no reason why villages nearer the Poona market and, at the same time, more westerly, and therefore more certain of their rainfall than those of Bhimthari, should have a lower maximum rate, the original proposal of the Superintendent with regard to his lowest group might hold good, and that and the next higher group might all bear the same maximum rate of Rs. 1-12-0.

2. The gradation into groups of villages proceeding westwards towards Poona from this point appears needlessly minute, and I should have preferred the simpler plan of having fewer groups and greater rises in the rates, so as to make an appreciable difference in assessments; but as there is nothing theoretically wrong in the system adopted, there is no occasion to interfere with the proposals. As it is evident, however, that there is too sudden a rise from the maximum rate of the 3rd group bordering on the villages of Wánori and Ghorpari, within the limits of which the cantonment is situated, and those villages—one of 12 annas per acre, i.e., from Rs. 2-12-0 to Rs. 3-8-0 at Colonel Francis's proposed rates,—there should be no lowering for distance from village sites to the westward in the villages of Harapsar, Mahmadvári, and Mundwa.

3. I do not approve of the reduction of the maximum rates of Bhávdí and Phulgaon, respectively, from Rs. 2-4-0 to Rs. 2-0-0 and from Rs. 2-8-0 to Rs. 2-4-0, and they should be retained at Rs. 2-4-0 and Rs. 2-8-0.

4. It is to be noted that the rates of the two most easterly groups, as now arranged, will be lower than those of the adjoining villages of the Pábal Taluka, on the north bank of the Bhima, lately sanctioned, but they may be allowed to remain, because it is believed that the rainfall in the latter is more certain.

5. Colonel Francis's proposal with regard to Ashtápúr is disposed of by Colonel Waddington's two last groups having been thrown into one. With this exception I approve of his other changes in grouping relating to Musi, Dudulgaon Thergaon, and Bálewari.

6. The reduction of the maximum rate for rice from Rs. 6 to Rs. 5, as proposed in paragraph 12 of Colonel Francis's letter, may be sanctioned for the reason assigned by him, viz., that the ainfall is scarcely heavy enough to ensure a regular crop.

A. ROGERS.

No. 4667.

Extract from the Proceedings of the Government of Bombay in the Revenue Department, dated 15th August 1873.

Read the following opinion by C. J. Mayhew, Esq., Remembrancer of Legal Affairs, No. 80, dated 5th August 1873 :—

With reference to Government Resolution No. 3516, in the Revenue Department, dated 20th June 1873, I have the honour to state that on the first question submitted for my opinion on Act I. of 1865—viz., Can a fine be now imposed in cases where the land has been built on prior to the promulgation of the rules under Section 35 ?—I am of opinion that the Act is not retrospective, and that, until the rules were promulgated, the section did not become applicable to any occupant, and consequently no fine accrued to Government for any appropriation of land to purposes unconnected with agriculture made before the promulgation of such rules.

2. As to the 2nd question—viz., Is the fine that has once been imposed under Section 35 final, or can it be re-imposed or enhanced on the occasion of a revision ?—I am of opinion that it is final and cannot be re-imposed or enhanced. I think the word "fine" as used in this section is not used in its penal sense, but is meant to express the "consideration" payable by the occupant for the

change of his land from agriculture to other purposes. On payment of this "fine" or consideration the Collector is bound to give the required permission for the appropriation of the land to other than agricultural purposes. The payment of the fine, therefore, is equivalent to the purchase of the right to make the proposed new appropriation, and there are no words in the section which contemplate such right being paid for more than once or by more than one fine.

3. Moreover, the latter part of the section, which makes the assessment liable to revision, raises an insuperable presumption that the fine being once paid cannot be again demanded, or, in other words, re-imposed or enhanced. The assessment, however, may be enhanced, but in this respect the section is very faulty. As it stands it is difficult to see that the assessment may be enhanced on the basis that the land is used as building land. The words used are "shall remain liable to revision at any future settlement of the district." *Primâ facie*, the future settlement of any district will always be on an agricultural basis according to the provisions of Section 30. In making this observation I assume that it was the intention of the Act to give the Government an increased annual revenue out of the land which had been appropriated to other than agricultural purposes, and that such increased annual revenue would be imposed when the time came round for the revision of the settlement.

4. If such was the intention, I doubt if the revision contemplated by Section 35 would authorize an increase of the assessment on any other basis than that provided by Section 30.

RESOLUTION.—The opinion of the Remembrancer for Legal Affairs is to be communicated to the Commissioner in Sind and the Revenue and Survey Commissioners for their information and guidance.

(Signed) F. S. CHAPMAN,
Chief Secretary to Government.

No. 824 OF 1873.

To

COLONEL J. FRANCIS,

Survey and Settlement Commissioner, N. D.

Poona, 27th August 1873.

SIR,

The Government of India in their Resolution No. 653, of 8th current, having intimated their satisfaction at the rates originally proposed by me for the Haveli Taluka having been some-

what modified, and expressed their readiness to make further reduction should it appear necessary, I venture, with reference to your memorandum No. 1175, of 25th June (forwarding copy of Government Resolution No. 3516, of 20th June, and a minute by the Honourable Mr. Rogers), to offer the following suggestions.

2. In the proposals submitted by me I placed three villages,—Hingangaon, Pimpri, and Sangwi,—on account of their being beyond the river and further from the railway and Poona, in the lowest class, which had originally a maximum rate of Rs. 1-12-0, but was subsequently reduced by me to Rs. 1-8-0. The Honourable Mr. Rogers considered that as the adjoining villages of Bhimthari had a Rs. 1-12-0 rate, these villages also should remain under that rate. But the Bhimthari villages are on this side of the river, and close to the Uruli Railway Station and the high road from Sholapur to Poona, whereas the Haveli villages are, as before explained, beyond the river and distant from both railway and road. That part of the district also is notorious for its precarious rainfall, and the experience of the present season has gone far to convince me that it will be safer to keep down the rates in this corner. I would, therefore, respectfully urge that I may be permitted, not only to keep the three above-named villages in a Rs. 1-8-0 maximum, but that I may add to them Shirsodi, Bhewri, Ashtapur, and Burkegaon. I would further advocate that Dongargaon and Wade Bolai should be reduced from Rs. 2 to Rs. 1-12-0, and Kolewari and Kesnand from Rs. 2-4-0 to Rs. 2, as also Kasarsai, which (although being in the north-west corner it has a better climate) is difficult of access. I would also respectfully request that Phulgaon and Bhavdi may be allowed to remain under the rates suggested by me in my amended return.

3. The rates of the two most easterly groups, as observed by Mr. Rogers, are lower than those of the adjoining villages of Pabal, but he considered that the rates of the latter might be allowed to remain in consequence of its being believed that their rainfall is more sure. I am doubtful whether such is the case: indeed, in the whole of this part of the district the climate is so uncertain that I much fear the assessment lately introduced will press too heavily in some instances. I would, therefore, request permission to modify it in the following villages as follows, viz., Nimgaon Mahalunge, Shivtakrar Mahalunge, Takli Bhima, and Kondapuri, which I would place under a Rs. 1-8-0 maximum, and Talegaon, Shikrapur, Koregaon, Wadhu Budruk, Apti, Jategaon Budruk, Jategaon Khurd, Pimple, and Hewre, which I would reduce to Rs. 1-12-0. The two accompanying statements* show the result of the application of the rates now proposed by me.

* Not printed.

4. The total assessment on the cultivated lands of the 84 *Haveli* villages is Rs. 1,34,189, or 67 per cent increase on last year's payments. You will observe that in many villages the assessment, as finally corrected, is less than originally estimated by me. This is owing partly to the modification of rates directed in Government Resolution No. 3516 of 1873, partly to reduction on account of distance from village, and partly to my having restricted the application of the maximum rates to poor soils in the case of villages whose maximum rate exceeded Rs. 1-8-0, as explained in my late report on the completion of the Niphar settlement.

5. The effect of the reduction of rates in the villages of the late Pábal Taluka which I have above advocated will, if sanctioned, be to reduce the assessment on these villages from Rs. 58,280 to Rs. 49,199, and the average increase, according to the modified rates, will be 50 per cent on these villages.

6. I have the honour to request that you will be good enough to forward this letter at your earliest convenience, as it is most desirable that these modifications, if sanctioned, should be carried out at once.

I have, &c.,

W. WADDINGTON,

Superintendent, Revenue Survey and Assessment,
Poona and Násik.

No. 1652 of 1873.

REVENUE DEPARTMENT.

Poona, 2nd September 1873.

MEMO.

In submitting this letter I beg to record my opinion most strongly in favour of the proposed reduction in the rates of certain of the *Haveli* villages as recommended by the Superintendent. The villages concerned are situated for the most part on the eastern boundary of the district bordering on the Bhimthari Taluka, and partake generally of that uncertainty of rainfall for which the latter district is notorious.

2. There can be no question, in my opinion, of the expediency, in cases of this kind, in making the assessment as moderate as it can be, consistently with the observance of the general principles on which our revision settlements are being carried out; and this will be duly effected by the Superintendent's proposals, which provide for the rates of the villages concerned being assimilated to those of the adjoining villages of the Bhimthari District.

3. The following statement shows the several reductions proposed by the Superintendent, viz., villages to be reduced from the Rs. 1-12 to the Rs. 1-8 maximum:—

1. Hingangaon.	5. Bhiwri.
2. Pimpri.	6. Ashtapur.
3. Sangwi.	7. Bhurkegaon.
4. Sirsadi.	

Villages to be reduced from the Rs. 2 to the Rs. 1-12 maximum—

1. Dongargaon.	2. Wadi Bolai.
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Villages to be reduced from the Rs. 2-4 to the Rs. 2 maximum—

1. Koléwári.	2. Kesnand.
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4. Besides the above the Superintendent also recommends that the rates of Rs. 2 and Rs. 2-4, which were originally proposed for Phulgau and Bhauri respectively, should be adopted in place of the increase of a class in each case advocated by the Honourable Mr. Rogers. The village of Kasarsai, on the western borders, is also selected for reduction from Rs. 2-4 to Rs. 2.

5. These several reductions make no material difference in the general result, but they are nevertheless of considerable importance to the respective villages concerned, being calculated to effect that reduction of assessment which the somewhat uncertain climate of the eastern part of the district renders it advisable to make.

6. Government, I am sure, will be glad to perceive, from the statement made in para. 4, that, with these special and other reductions alluded to therein, the total assessment of the Haveli District under the new settlement shows an increase of 67 per cent on the revenue under the former settlement. It was estimated to amount to 75 per cent in the papers on which the Resolution was passed, and, in my opinion, there is no room to suppose the district is not well able to bear that increase; but nevertheless I

strongly advocate the adoption of the reduced demand, which the modification of the original proposals herein submitted will effect, as being more in accordance with that policy of moderation which it is the wish of the Supreme Government should be observed in our revision settlements.

7. Consequent on this reduction of the Haveli rates the Superintendent considers it to be necessary to make a corresponding reduction in those of the adjoining villages of the Pábal Taluka, and he proposes accordingly to make the following alterations in the grouping of the villages of that district as sanctioned in the Resolution, viz. :—

Names of Villages.	Maximum Rate as per Resolution.			Rate now proposed.		
	Rs.	a.	p.	Rs.	a.	p.
Nimgaon Mahalunga	1	10	0	1	8	0
Takli Bhima	1	10	0	1	8	0
Shivtakrar Mahalunga	1	10	0	1	8	0
Kondapuri	1	10	0	1	8	0
Talegaon... ..	2	2	0	1	12	0
Shikrápur	2	2	0	1	12	0
Koregaon	2	2	0	1	12	0
Wadhu Budruk	2	2	0	1	12	0
Apti	2	2	0	1	12	0
Jategaon Khurd... ..	2	2	0	1	12	0
Jategaon Budruk	2	2	0	1	12	0
Pimpla	2	2	0	1	12	0
Hewra	2	2	0	1	12	0

8. I share in the apprehensions entertained by the Superintendent of the rate fixed in the Resolution being found to be too high in these eastern villages of the Pábal Taluka, and recommend his reductions should be carried out. Petitions have been made against the rates of nearly all this particular group of villages, whilst scarcely a complaint has come before us from any in the westerly part of the district. The new assessment for these particular villages, as shown in paragraph 5, will be brought down to a general increase of 50 per cent on the former settlement on these reductions being carried out.

9. A report showing the effect of the new settlement *for all the villages* of this district (Pábal) will be sent in hereafter on receipt of orders upon the modification now submitted.

J. FRANCIS, Colonel,
Survey and Settlement Commissioner, N. D.

No. 3606 of 1873.

REVENUE DEPARTMENT.

Poona, 6th September 1873.

MEMORANDUM.

In handing up to Government the communication noted in the margin, the Revenue Commissioner, S. D., has the honour to express his entire concurrence in the proposed reduction of assessment in the tract comprising 84 villages of the Haveli Taluka in the Poona Collectorate, which was the subject of Government Resolution (Revenue Department) No. 3516, dated 20th June 1873.

2. It is in the hope that Government will be pleased to approve of the reduction now advocated, and will continue to enjoin on the survey settlement officers greater moderation in the revision of assessments in the Deccan, than some, at least, of the settlements display; that the Revenue Commissioner invites attention to the following figures for the 84 Haveli villages, which represent, firstly, the settlement originally proposed by the Superintendent; secondly, the revised settlement advocated in the transmitting report of the Survey and Settlement Commissioner; and, thirdly, the settlement now proposed :—

Old Settlement Returns for 1871-72.		Proposed Settlement.	Percentage Increase.	
			Acres.	Assessment.
	Rs.	Rs.	Rs.	Rs.
1	80,965	1,58,836	16	96
2	80,965	1,43,544	16	75
3	80,965	1,34,189	16	66

3. A reference to the detailed statement accompanying Colonel Waddington's present letter will show that a reduction has by the new classification been effected in all the highest instances of village enhancement. Even Bhauri, mentioned in paragraph 2 of Colonel Waddington's letter No. 203, dated 7th March 1873, has been reduced from the original assessment, Rs. 935 which represented an enhancement of 228 per cent, down to Rs. 617,

representing an enhancement of 116 per cent ; but as this particular village has an increase of 90 per cent of acreage culturable, the figures are thereby immensely modified in favour of the cultivators.

4. Government are aware that the Revenue Commissioner has from time to time, as the different revised assessments came before him, advocated forbearance in the matter of enhancement ; and although, because his views have been held to be not entirely in accord with the system of classification which regulates the assessment, they have not yet received formal approval, he trusts that the future results may be so regulated as to avoid, as far as practicable, extreme enhancements of talukas, groups of villages, villages, or even holdings.

5. In discussing the questions transmitted by the survey officers the Revenue Commissioner has avoided generally entering into details, because he considered that they could be more satisfactorily disposed of by the survey officers themselves. It is, therefore, with the design rather of reiterating the hope that, with regard to some villages which had before attracted his attention, the assessment may not be found to press too severely, than of seeking to overrule the existing system of classification, that the following figures are entered for consideration regarding the five villages mentioned in paragraph 10 of the Revenue Commissioner's memorandum No. 1335, dated 7th April 1873, as in his opinion somewhat highly assessed, even for the favourable situation in which they are placed with regard to markets :—

Name of Villages.	Old Assessment according to Returns for 1871-72.	Assessment according to the proposals on which Government Resolution No. 3516, dated 20th June 1873, was passed.				Assessment now proposed.		
		Total Assessment.	Percentage Increase.		Total Assessment.	Percentage Increase.		
			Acres.	Assessment.		Acres.	Assessment.	
	Rs.	Rs.		Rs.	Rs.		Rs.	
1 Bhamburda	1,094	2,520	...	130	2,494	...	128	
2 Mundwa	1,053	2,153	17	105	2,078	17	97	
3 Wagholi	3,222	6,473	20	100	5,900	20	83	
4 Wargaon Sheri ...	475	1,215	24	156	931	24	96	
5 Kolewari	1,912	4,327	17	126	3,687	17	93	

6. There is now a marked reduction of the enhancement in Nos. 3, 4, and 5, especially No. 4 ; but Bhamburda still shows an enhancement of 128 per cent in the assessment without any

* It is much under 1 per cent. appreciable addition to the culturable area.* The village is close to Poona, and includes some capital land, well capable of paying the maximum of Rs. 3-8 per acre ; but there is also a good deal of light land which in a dry season gives a poor yield. Absence of the necessary details prevents the Revenue Commissioner from judging what the enhancement in separate holdings may be ; but it may be fairly assumed that a total enhancement of 128 per cent may, in the re-classification, represent trebling or quadrupling the assessment in many instances.

7. The effect of such a multiplication of the Government demand on ordinary cultivators could hardly fail to diminish their small resources to a dangerous extent, and thus render them, more than ever, liable to being deprived of their holdings for debts incurred : and if, as appears probable, a great portion is in the hands of merchants and purchasers for the sake of investment, it is easy to perceive that, if their investments represent many years' estimated income, the large reduction from profits, which trebling or quadrupling the Government assessment must enforce, will have, in the face of a present fallen market for produce, a very depressing effect on those who are the sufferers, and will tend to discourage similar investments in the future. Enhancement there undoubtedly must be ; but the gist of the Revenue Commissioner's representations is, that the enhancement should be as moderate as the revised classification will allow. The State is dealing with survey settlements which have been highly lauded, and deservedly so, for the confidence and hope they have engendered among actual cultivators and investors, and it is a great object that these elements of prosperity should not receive violent shocks which can be avoided. The position is a different one from that where revision is introduced into districts, such as Kanara, which have never been brought under correct measurement, and an assessment based on scientific classification, where the rectification of abuses, arising from fraud or neglect, unavoidably leads to extreme results.

8. With respect to the proposed reduction in certain villages of the Pábal Taluka, also in the Poona Collectorate, the support which the Revenue Commissioner is glad to accord to the recommendation of the Superintendent and Commissioner of Survey is necessarily, for want of the details in this office of the former proposals, based chiefly on general grounds. The single village of Apti, however, had attracted special attention, and led to the remarks which will be found in paragraphs 10 to 13 of the Revenue Commissioner's memorandum No. 758, dated 27th February 1873. Notwithstanding the ample reliance which, as expressed in those remarks, the Revenue Commissioner placed on the judgment of the survey offi-

cers, there was always that apprehension that a multiplicand of $2\frac{1}{2}$ on the total assessment of the village of Apti might necessitate even greater augmentations of demand on individual holdings; and it is with unmixed pleasure that the present recommendation of the survey officers is submitted to Government, to diminish, by reduction of the maximum from Rs. 2-2-0 to Rs. 1-12-0, the enhancement in Apti from 150 per cent to 90 per cent, and in the other villages in the Superintendent's list proportionately. The total proposed reduction in thirteen villages is Rs. 9,081, or more than 15 per cent; and it leaves the average augmentation on the group of villages about 50 per cent, instead of nearly 78, which the previous figures represent.

9. This modification of the scale, if approved by Government, cannot fail to be beneficial to each village of the group and to every holding affected by the maximum, and to be thus gratefully received by the cultivators. The Revenue Commissioner trusts it may not be deemed out of place, when these results show how much may be effected by the Survey Department owing to a few words of encouragement from Government and the Government of India, to express a hope that great caution in the matter of augmentation in the assessment of individual holdings may be enjoined on the survey. The remarks in Colonel Francis' memorandum No. 273, dated 13th February 1873, regarding Apti, show that a rectification of the former survey classification is often essential; but it may, perhaps, be possible so to adjust the revised classification that trebling and quadrupling of the former assessment, or the imposition of enhancement much in excess of the general increase due to general reasons, such as improved communication and prices, may be avoided, except when a clear case of under-measurement or grossly erroneous classification under the previous survey is apparent.

10. The request to avoid delay, in paragraph 6 of Colonel Waddington's letter, deters the Revenue Commissioner from referring these papers for the report of the Collector; but he will send a copy to that officer, and any remarks he may desire to make shall be separately submitted to Government.

W. H. HAVELOCK,
Revenue Commissioner, S. D.

No. 5495.

REVENUE DEPARTMENT.

Bombay Castle, 3rd October 1873.

RESOLUTION.—His Excellency the Governor in Council can have no hesitation in acceding to these proposals for reducing the

revised rates in certain villages in the Haveli and Pábal talukas, which have originated with the Superintendent, and which meet with the cordial support of both the Survey and Revenue Commissioners.

2. It will be very necessary to watch most carefully the working of the revised rates for some years after their introduction; and the survey officers may rest assured of the readiness of Government to authorize whatever reduction experience may show to be advisable.

3. All cases in which it has been found necessary to resort to distraint of property for the realization of the Government demand should be reported to the Survey Commissioners. There may, and probably will, be instances where the cultivators have purposely combined to resist the payment of the revised assessment; but, considering the tenacity with which, as a class, they cling to the possession of their ancestral lands, *boná fide* sales of occupancies for arrears to any general extent in any particular groups of villages afford sufficient grounds for searching inquiry whether the necessity for this extreme measure having been had recourse to may not be partly accounted for by the undue pressure of the Government demands. In the majority of such cases the impoverishment of the ryots, and their consequent inability to meet their liabilities, will be traceable wholly to other causes, but the Government cannot too carefully guard itself against aggravating their distress by any excess in its demands.

4. The Revenue Commissioner, Mr. Havelock, has forcibly deprecated extreme enhancement in the case of particular villages and holdings. On this point His Excellency the Governor in Council has to remark, that it is the duty of Government to indicate to the Survey Department the extent to which, in their judgment, the aggregate enhancement of the assessment of a large area like a collectorate or taluka should be carried; but that it would defeat the very object for which these operations are being carried on, namely, the correct measurement of the land and the introduction of a uniform system of classification, were they to attempt to fetter the discretion of the department in dealing with particular villages, much less with particular holdings.

5. Any over-estimate of the value of agricultural produce should be carefully avoided.

6. Copies of these papers are to be forwarded to the Government of India with reference to their letter No. 653, dated the 8th August last.

F. S. CHAPMAN,
Chief Secretary to Government.

The following correspondence regarding increase of assessment for indirect irrigational advantages, which took place subsequently to the Revision Settlement of the Haveli Taluka, being held to be applicable to the lands under the Mutha Canal, is here inserted for future guidance :—

No. 249 W. I.—576 of 1876.

PUBLIC WORKS DEPARTMENT,
IRRIGATION.

Bombay Castle, 20th September 1876.

Memorandum from the Chief Engineer for Irrigation, No. 3368, dated 8th September 1876.

Forwards copy of correspondence with the Survey and Settlement Commissioner, N. D., on the subject of enhancing assessment on the lands enjoying the advantages of proximity to the Ekruk Tank Canals.

Draws prominent attention to the circumstance that, on the revision of the settlement of the land in question in October last, the indirect benefits derived from the proximity of the lake and canals have been, as previously, overlooked, as also the notice ordered in Government Resolution No. 5474 of 1874, Revenue Department, regarding the rates being, on future settlement, liable to enhancement on account of indirect as well as direct advantages accruing from the construction of irrigation works.

States that revenue from this source has been lost to Government in this case, and in that of the Mutha Canal too, and that steps appear desirable to remedy this state of things affecting the financial prospects of new irrigation works ; moreover, this Government is pledged to the Government of India to the course, and that as in two important cases the opportunity has been lost, the passing of an Act making it lawful for Government to enhance the assessment on such lands during the currency of the settlement appears necessary.

Minute by the Under Secretary to Government, Irrigation Department, dated 15th September 1876.

If special legislation cannot be recommended to cover these omissions, I would suggest that, under Section XXX. of the Survey Act, a re-classification of the lands under the Ekruk Tank and Mutha Canals be ordered, although the additional assessment could not be imposed till the expiration of the period of previous guarantee.

Such a measure would ensure the subject not being lost sight of, as it probably will be 25 or 30 years hence, when the canals will be regarded as *old* works. It will likewise enable us to show the Government of India that the works have a certain value which will not be disregarded at the next revision, though unfortunately it has been overlooked on the present occasion.

RESOLUTION—The papers should be forwarded to Colonel Francis for opinion on this subject.

C. J. MERRIMAN, Colonel, R.E.,
Acting Under Secretary to Government.

No. 305 W. I.—696 of 1876.

PUBLIC WORKS DEPARTMENT,
IRRIGATION.

Bombay Castle, 28th October 1876.

Letter from Colonel Francis, Survey and Settlement Commissioner, N. D., No. 1622, dated 19th October 1876.

With reference to Government Resolution No. 249 W. I.—576, dated 20th September 1876, submits with his own observations copy of a memorandum from the Superintendent of the Poona and Násik Survey, reporting on the proposed re-classification of the lands under the Ekruk Tank and Mutha Canals for the purpose of ascertaining what increase of assessment might be imposed for indirect advantages derived from these works.

Records his general concurrence in the views expressed by Colonel Taverner.

RESOLUTION.—The course recommended by Colonel Francis should be adopted, viz., that the fact that no increase of assessment for indirect advantages was made at the last revision, be distinctly recorded for guidance at the next recurring revision in the printed selections on the settlements now being published.

C. J. MERRIMAN, Colonel, R.E.,
Acting Under Secretary to Government.

No. 6870.

Extract from the Proceedings of the Government of Bombay in the Revenue Department, dated 23rd December 1873.

Read the following Despatch from H. M.'s Principal Secretary of State for India, to His Excellency the Honourable the Governor in Council, Bombay, No. 24, dated 30th October 1873 :—

The correspondence relative to the revision of assessment in 84 villages of the Haveli Taluka of the Poona Collectorate, forwarded with your Chief Secretary's letter of the 15th August, No. 32 of 1873, has been considered by me in Council.

2. The correspondence illustrates the minute care with which this revision has been made. It would appear that the Superintendent of the Survey contemplated a higher scale of rates, and that those now sanctioned were substituted in consequence of a very proper Resolution of your Excellency's Government, in which the expediency of making only moderate and reasonable demands was carefully recommended. Notwithstanding all these precautions, the revised settlement is 75 per cent. in excess of the previous collections. This result must, under all the circumstances, be regarded as very satisfactory.

3. I desire hereafter to be furnished with the opinion of the Remembrancer for Legal Affairs on the two questions set forth in paragraph 13 of the Resolution of your Excellency's Government.

4. I must express my approbation of the judicious moderation with which this revision has been effected by the Departmental Officers, the local authorities, and your Excellency in Council.

RESOLUTION.—Copies of the Despatch should be sent to the Survey Commissioners, the Revenue Commissioners, and the Commissioner in Sind.

2. A copy of the Legal Remembrancer's opinion should be sent to the Secretary of State, as well as copies of Government Resolution No. 5495, dated the 3rd October last, and accompanying papers, reducing the assessment in some of the villages.

F. S. CHAPMAN,
Chief Secretary to Government.

No. 4107.

Extract from the Proceedings of the Government of Bombay in the Revenue Department, dated 4th August 1874.

Read the following Despatch from Her Majesty's Principal Secretary of State for India, to His Excellency the Governor in Council, Bombay, No. 21, dated 2nd July 1874:—

The Despatch of your Excellency in Council, dated 13th April, No. 6 of 1874, relative to the revision of assessment in the Pábal and Haveli Talukas of the Poona Collectorate, has been considered by me in Council.

2. Four subjects are discussed in the papers now forwarded—

I.—Some legal questions relative to the construction of the 35th Section of Act I. of 1865 (Bombay Code).

II.—The revision of assessment in 59 villages of the Pábal Taluka of the Poona Collectorate.

III.—The propriety of introducing an Act to empower the Government to fix a later date for the relinquishment of occupancies.

IV.—The reduction of the assessment in 84 villages of the Haveli Taluka.

3. Of these subjects three may be briefly disposed of. The Legal Remembrancer has submitted his opinion on the questions connected with the 35th Section of Act I. of 1865, and your Excellency in Council has circulated it for the guidance of the Revenue and Survey authorities.

4. The third question, as to altering by legislation the date fixed for the relinquishment of occupancies, is still under consideration, and does not, therefore, at present demand any expression of opinion from me.

5. The fourth question relates to the reduction of the rates fixed by the revised settlement in 84 villages of the Haveli Taluka. The revised settlement was fixed at Rs. 1,43,544, or 75 per cent. in excess of the former assessment. It has now, chiefly on the strong representation of the Revenue Commissioner, Mr. Havelock, been reduced to Rs. 1,34,180, or 66 per cent. in excess of the old settlement. I fully approve of this reduction.

6. The revision of assessment in 59 villages of the old Pábal Taluka of the Poona Collectorate remains for consideration.

7. The first proposition with reference to this revision was to increase the assessment to an amount exceeding the previous settlement by 88 per cent. Further inquiries have led to reductions which have left the revised assessment at only 50 per cent. in excess of the former settlement. This is an increase which, in all probability, may be fully justified by the high rate of prices for agricultural produce, by the construction of new roads, and especially of the Great Indian Peninsula Railway, and by the very profitable culture of potatoes, for which an extensive market is found in the large town and cantonment of Poona. Your Excellency in Council has, however, very properly directed that the results of the settlement be for some years carefully watched, in order that reductions may be made if suggested by experience.

RESOLUTION.—To be communicated to the Revenue and Survey Commissioners, with reference to Government Resolution No. 6370, dated 23rd December 1873.

Ordered that copies of the above be forwarded to—

The Revenue Commissioner, S. D.

The Survey and Settlement Commissioner, N. D.

The Revenue Commissioner, N. D.

The Survey and Settlement Commissioner, S. D.

F. S. CHAPMAN,
Chief Secretary to Government.

No. 314 OF 1874.

FROM

LIEUTENANT-COLONEL W. WADDINGTON,

Superintendent, Revenue Survey and Assessment,

TO

COLONEL J. FRANCIS,

Survey and Settlement Commissioner, N. D.

Poona, 18th April 1874.

SIR,

I have the honour to submit my final report on the rates lately introduced into 84 villages of the Haveli and Máwal Talukas of the Poona Collectorate.

* * * * *

5. The proposals submitted by me for the Haveli Taluka were subsequently remodelled and considerably reduced, but I have seen no reason for altering the original Páthasthal rates, as the villages affected by them enjoy a rainfall sufficient to ensure a good supply of water. The total assessment on the occupied

	Rs.	lands of the 84 villages is Rs. 1,33,794 in
Original report	1,58,437	place of Rs. 1,58,437, which is Rs. 24,643
Amended do.	1,33,794	less than the assessment at first submitted
	<u>24,643</u>	for sanction, and the increase on the former
		assessment will be Rs. 53,319, which is

equivalent to 66 per cent. The average dry-crop rate is Rs. 0-14-2 per acre, that of páth water Rs. 2-3-5, and of rice lands Rs. 2-15-9

6. The total area of the 84 villages is 2,13,963 acres, of which 21,214 acres are Inam. Of the Government land 1,55,179 acres are occupied, the amount deducted as Kharab being 9,261 acres, or about $\frac{1}{4}$ th. It is divided into 7,726 survey numbers and 5,218 khatas, the average size of each khata being 27 acres 28 guntas, and the assessment Rs. 25-10-3. There are 2 acres 26 guntas per head of the population, and the incidence of the assessment Rs. 2-6-10. There are 15,768 acres of Gairan, 4,079 of Kuran, and 5,616 reserved as forests. The area taken up by village sites, roads, &c., is 11,280 acres.

* * * * *

I have the honour, &c.,

(Signed) W. WADDINGTON, Lieut.-Colonel,
Superintendent, Revenue Survey and Assessment,
Poona and Násik.

No. 716 of 1874.

REVENUE DEPARTMENT,
Camp Harnay, 8th May 1874.

MEMO.

The accompanying letter from the Superintendent of the Poona and Násik Survey gives the final result of the revised settlement introduced into 84 villages of the Haveli Taluka after making the modifications in the original proposals sanctioned by subsequent orders.

* * * * *

7. The proposals originally submitted for the taluka have been considerably modified, the modifications, as explained by the Superintendent, having resulted in a total assessment of Rs. 1,33,794 being fixed as the future revenue demand of the district. The increase over the former assessment amounts to Rs. 53,319, which is represented to be equivalent to 66 per cent. The average dry-crop rate for the district is Rs. 0-14-2; the water rate Rs. 2-3-5; and the rice land rate Rs. 2-15-9 per acre.

* * * * *

J. FRANCIS, Colonel,
Survey and Settlement Commissioner, N. D.

No. 2852.

REVENUE DEPARTMENT.

Bombay Castle, 5th June 1874.

RESOLUTION.— * * * * *

2. * * * * *

In the case of the Haveli villages transferred to Máwal, the guarantee to be given is to be for the unexpired period of the leases of the talukas to which these villages now belong. The guarantee for the villages now forming part of the Haveli Taluka is to be for thirty years.

3. The attention of the Survey Commissioner is requested to the recent orders* of Government, desiring that these reports be re-arranged, with a view to the final results being embodied in a Revenue Atlas.

* Government Resolution No. 2446, dated 15th May 1874.

F. S. CHAPMAN,
Chief Secretary to Government.

No. 1638 OF 1875.

REVENUE DEPARTMENT.

FROM

COLONEL J. FRANCIS,

Survey and Settlement Commissioner, N. D.,

To

W. G. PEDDER, Esq.,

Acting Secretary to Government.

Poona, 21st October 1875.

SIR,

I have the honour to submit the following report upon the application of the orders in the Resolution*
 * No. 5739. of October last, to the settlement introduced in the Haveli Taluka.

2. After much discussion, accompanied with considerable modifications of the proposals submitted by the Superintendent of Survey for the revision of the settlement of this district, the following grouping of villages and scale of rates was eventually sanctioned as the basis of the revised assessment now in force:—

		Rs. a.			
1st Group, maximum rate		3 8,	comprising		3 villages.
2nd	do. do.	3 0	do.	5	do.
3rd	do. do.	2 12	do.	23	do.
4th	do. do.	2 8	do.	17	do.
5th	do. do.	2 4	do.	14	do.
6th	do. do.	2 0	do.	7	do.
7th	do. do.	1 12	do.	7	do.
8th	do. do.	1 8	do.	7	do.

Total ...83

3. The revised assessment, calculated on the foregoing scale of rates, amounts to Rs. 1,33,174 against the former demand of Rs. 80,475, the difference being equivalent to an increase of 65 per cent. And it will be seen that there was a general consensus of opinion at the time, that it was moderate, considering the favourable circumstances of the district.

4. But as the percentage increase (65) is above the prescribed limit fixed in the Resolution, I propose to make a reduction of 4 annas in the maximum rate of the first six groups, and of 2 annas in that of the 7th and 8th groups. The rates modified in this manner will stand as noted in the margin. But besides this I propose, for reasons to be explained in the sequel, to make a reduction in the classification valuation of the lower orders of soil according to the scale adopted in other districts, but only from 4 annas downwards of *that* scale.

5. The following statement shows the result of these proposed reductions :—

Group.	First Assessment.	Revision Assessment.		Proposed Reduction.			Remaining Assessment.	Percentage Increase on first Survey Assessment.
		Amount.	Percentage Increase.	By lowering of maximum Rate.	By reduction of Classification Values.	Total Reduction.		
1	2	3	4	5	6	7	8	9
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
1st ...	2,959	5,529	87	382	122	504	5,025	70
2nd do. ...	4,015	6,514	62	576	187	763	5,751	43
3rd do. ...	24,669	40,455	65	3,383	2,357	5,740	34,715	41
4th do. ...	16,531	26,250	59	2,164	770	2,934	23,316	41
5th do. ...	12,116	20,350	68	2,086	654	2,740	17,610	45
6th do. ...	8,163	14,645	79	1,734	422	2,156	12,489	53
7th do. ...	5,662	9,443	67	635	436	1,071	8,372	48
8th do. ...	6,360	9,988	57	805	328	1,133	8,855	39
	80,475	1,33,174	65	11,765	5,276	17,041	1,16,133	44

The revised assessment will thus be reduced from Rs. 1,33,174 to Rs. 1,16,129, and the increase on the first settlement from 65 to 44 per cent., which, in my opinion, is a very moderate enhancement for a district having the Poona market in its centre, and a climate with a certain rainfall, with the exception, perhaps, of a few villages on the eastern border, where the increase, it will be seen, is proportionately less, being 39 per cent.

6. It appeared to me, when examining the classification of the villages in the neighbourhood of Poona, that the rates for rice land were high, considering the poor state of the cultivation generally. I have accordingly reduced the rate from Rs. 5 to 4 for the villages round Poona, leaving the rate for those on the

western border of the district, where the rainfall is heavier and cultivation better, at Rs. 5, as originally fixed. The reduction resulting from this modification of the rice land rates is included under the general reduction for lowering of rates given in column 7 of the statement in the foregoing paragraph. I should also add here that I have transferred the villages of Dhankauri from the 2nd to the next lowest group. It is situated on the outer border of the group, and as its assessment showed a great increase on former payments, it appeared to me to be advisable to bring it down in the manner adopted.

7. With regard to the question of confining the reduction in classification values to the lower orders of soil from 4 annas downwards, adverted to in a preceding paragraph, Government are aware that, consequent on the discovery of mistakes in the classification of the village of Bhámburda in this district, it was arranged that I should examine the classification* of the villages in the neighbourhood of Poona. In carrying out this duty I was accompanied by the Assistant Superintendent, Mr. Fletcher, by whom the classification was done. Besides testing a few numbers in the usual way, we made a general examination of the work of the village, selecting here and there fields in which the revised assessment showed an unusually large increase on former payments, as being cases in which mistakes might probably have occurred.

* See Government Resolution No. 1109, dated the 23rd February last.

8 The result, I am glad to be able to state, has satisfied me that the work is correct, and in accordance with the approved standards of classification in the case of the good and middling, but a little high in the lower orders of soil. This defect had, however, been remedied by the Superintendent, in fixing the assessment; for, instead of increasing the classification rate of these orders of soil in proportion to the maximum rate of the village, he adopted a lower maximum specially for them. Thus, for instance, in villages in which the maximum was Rs. 3 he calculated the rate of the lower orders of soil at a $2\frac{1}{2}$ Rs. maximum, the fixed rate of a number classed at 4 annas being by this means 10 instead of 12 annas, as would have been the case had the proper maximum of the village been applied to the classification rate. But although the rate of the lower orders of soil was brought down in this way, I think it is nevertheless advisable to make a further reduction according to the scale adopted in other districts, applying it, however, only from 4 annas downwards, as suggested in a former paragraph.

9. It will be seen from the statement* that there are 3 villages in which the percentage increase is above the limit prescribed for individual villages (75 per cent.). One (No. 1 of the statement) is the village of Ghorpari,† the lands of which adjoin the Poona Camp on its north and east sides. The second, Dhan-kauri (No. 5 of the statement), is the village adverted to in para. 6, which has been reduced a class in the general grouping. And in the case of the third, Bhaurápur (76 of statement), the increase is due chiefly to the large proportion of the former Kharab, amounting to 95 acres out of 110 acres, which has now been brought under assessment as culturable land. There is no occasion, therefore, to take any special measures in respect to any of these villages.

* Not printed.

† 97 per cent.

I have the honour to be,

Sir,

Your most obedient Servant,

J. FRANCIS, Colonel,
Survey and Settlement Commissioner, N. D.

No. 6517.

REVENUE DEPARTMENT.

Bombay Castle, 22nd November 1875.

RESOLUTION.—In these papers the Survey and Settlement Commissioner, N. D., submits proposals for the correction of the revised settlement of Taluka Haveli in the Poona Collectorate, in accordance with the principles laid down in Government Resolution No. 5739 of 29th October 1874.

2. Under Mr. Pringle's settlement of this taluka, the nominal average rate per cultivated acre was about Rs. 1-4-0, besides cesses. Large remissions were, however, constantly given, and in the year before the original survey settlement the realizations averaged only Rs. 0-10-6 per cultivated acre.

3. Mr. Pringle's settlement was revised by Captain Wingate in 1841. He appears to have fixed throughout the taluka an uniform maximum dry-crop rate of Rs. 1-6-0, which gave, on the area then cultivated, an average rate of about Rs. 0-10-1.

4. During the term of the settlement the whole of the assessed culturable waste, which in 1841 amounted to about 15,000 acres, was brought under cultivation, and the unassessed

waste was encroached on to the extent of nearly 20,000 acres. In consequence of the greater demand for land, its selling value rose very greatly, the average price during the last years of the settlement being 62 times the assessment. There increased

Population	...	...	42 per cent.
Working cattle	...	...	12 „
Carts	...	...	131 „
Ploughs...	...	...	19 „
Wells in use	...	...	36 „

A large irrigation work, the Kharakwásla Lake, has recently been constructed. The taluka is now traversed by the railway and by many good roads, and increased facilities of communication have had, it will be seen, a marked effect in equalizing prices.

5. The staple products of the taluka are bájri and jowári, which crops occupy 75 per cent. of the cultivated area. The prices of these grains have varied as below :—

				Poona.		Talegaon.	
				Jowári.	Bájri.	Jowári.	Bájri.
Average price in seers the Rupee for 1st decade of Settlement, 1841-1850				32½	26½	50	37
Do.	2nd decade, 1851-1860	...		30	25	39	30
Do.	3rd decade, 1861-1870	...		17	13½	19	16

Since 1872 prices have declined, having averaged at Poona

A.D.	Jowári.		Bájri	
1871	...	15·36	...	11·64
1872	...	13·77	...	10·64
1873	...	23·52	...	17·36
1874	...	30·40	...	22·40

6. On these considerations the settlement had to be revised on its expiry in 1872. And it was apparent, not only that a considerable general increase of assessment was called for, but also that weight should be given to certain considerations overlooked at the original settlement, which had imposed one uniform maximum rate throughout the taluka, without reference to the factors, important in determining assessment, of differences of climate and of proximity to markets. Climatic considerations are of special consequence in Haveli, which includes three quite different tracts, the rainfall in the west of the district averaging 47 inches against 27 inches at Poona in the centre and under 15 inches in the east.

7. It is true that under the not fully-matured survey system in force prior to 1848, some allowance for these considerations was generally made in the classification of different villages. But this practice was entirely abandoned under the joint report rules, and it is clear that on a revision of classification under those rules the requisite variations in assessment must be effected by adjustment of the maximum rates.

8. On the revision, therefore, the original maximum rate of Rs. 1-6 was replaced by rates varying from Rs. 1-8 to Rs. 3-8. And the result was that the total assessment was raised from Rs. 80,475 to Rs. 1,33,174, or 65 per cent., and the average rate from Rs. 0-8-10 per acre (inclusive of unassessed lands unauthorizedly cultivated) to Rs. 0-14-7 per acre.

9. To correct this settlement on the principles laid down in the Resolution of 29th October 1874, Colonel Francis proposes—

- (1.) As he considers the valuation of the poorer soils in Haveli to be generally somewhat too high as compared with the medium and better soils, to lower the valuation scale for lands now classed at 4 annas and under. This effects a reduction of Rs. 5,276 on the poorer soils only.
- (2.) To lower the maximum dry-crop rates of the different groups by 4 or 2 annas. This will reduce the assessment generally by about Rs. 11,765.
- (3.) It is also proposed to lower the rice rates in certain villages 20 per cent., and to make one or two minor modifications in grouping.

10. The general effect of these proposals would be to lower the percentage increase on the old assessment from 65 to 44 per cent., and the average rate per acre from Rs. 0-14-7 to Rs. 0-12-9.

11. With one exception these proposals are approved, and should be carried out at once. But Government consider that the reduction in valuation should extend to soils somewhat better than those classed at 4 annas and under, and are therefore pleased to direct that the same modification, affecting soils classed at 6 annas and under, shall be made in Haveli, as has been adopted for Bársi by para. 7 of Government Resolution No. 5875, dated 19th October 1875.

12. This further alteration will reduce the percentage increase on the original assessment to 40 or 41 per cent., and the average rate per acre to about annas 12½, which, representing at the Poona prices of 1874 a grain rent of about 17 seers of bājri, Government consider to be an extremely moderate one.

13. In four villages a decrease on the original assessment will be caused by the present arrangements. In three only is there an increase of over 75 per cent., and no special reduction appears to be necessary for these villages. Increases of more than 100 per cent. on individual holdings should, as usual, be specially reported.

14. With reference to Colonel Francis' 7th and 8th paras., the expedient adopted for the correction of mistakes in the classification of Bhamburda appears to Government a somewhat clumsy one, but as it has effected the result desired, it may be approved.

W. G. PEDDER,
Acting Secretary to Government.

No. 297 OF 1876.

FROM

LIEUTENANT-COLONEL E. L. TAVERNER,

Superintendent, Revenue Survey and Assessment,

TO

COLONEL J. FRANCIS,

Survey and Settlement Commissioner, N. D.

Camp Lakmápur, 24th April 1876.

SIR,

With reference to your letter No. 444, dated 20th March 1876, I have the honour herewith to forward a statement showing the result of the alterations made under Government Resolution No. 6517, dated 22nd November 1875, in the revision settlement rates of 83 villages of the Haveli Taluka of the Poona Collectorate.

2. The estimate entered in paras. 8 and 12 of the Government Resolution is, that the assessment would be reduced from Rs. 1,33,174 or from an increase of 65 per cent. to one of 40 or 41 per cent. The actual result is an assessment of Rs. 1,13,773 against the original assessment of Rs. 80,965, or an increase of Rs. 32,808, or 40.41 per cent.

3. A statement is also subjoined of four additional villages into which the revised assessment has been introduced from 1875-76, under Government Resolution No. 2984, dated 25th May 1875, after making the corrections in the rates, in accordance with Government Resolution No. 6517, dated 22nd November 1875.

4. The final reports consequent on the reduction of the revised rates in the Poona and Sholápur Collectorates are completed with this report, and I now await the orders of Government on my report No. 270, dated 10th April 1876, before sending in further statements of the survey numbers of which the assessment is still in excess of 100 per cent.

I have, &c.,

(Signed) E. L. TAVERNER, Lieut.-Colonel,
Superintendent, Revenue Survey and Assessment,
Poona and Násik.

Statement.

**STATEMENT showing the Ultimate Result of the Survey Revision Settlement
finally adjusted under Government Resolution**

Number of Village.	NAME OF VILLAGE.	AS PER CULTIVATION RETURNS FOR 1871-72 AND 1875-76.		AS PER REV				
		Acres.	Asses- ment.	Acres.				
				Jerayet.	Mohasthal Bagayet.	Pahasthal Bagayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9
1	Ghorpari	764	890	700	119	...	...	819
2	Wánori	819	975	695	144	25	...	864
3	Bhámburda	1,633	1,094	1,384	127	...	...	1,511
	Total ...	3,216	2,959	2,779	390	25	...	3,194
4	Bopori	383	361	494	31	...	...	525
5	Kothrud	1,641	1,985	1,613	188	119	7	1,927
6	Hingni Budruk	559	668	531	24	28	...	563
7	Kondwé Khed	748	657	911	19	...	...	930
	Total ...	3,331	3,671	3,549	262	147	7	3,966
8	Dhankauri	502	344	638	...	...	...	638
9	Wadgaon Sheri	1,027	475	1,178	5	...	30	1,213
10	Dhánori	1,323	764	1,817	...	...	3	1,820
11	Kondwé Budruk	1,738	1,244	2,066	55	17	...	2,138
12	Mundwa	1,336	1,053	1,456	80	...	...	1,536
13	Harapsar	3,676	3,288	3,496	301	12	...	3,809
14	Dighi	1,222	613	1,502	17	...	16	1,535
15	Lohogaon	6,188	2,604	7,064	86	3	9	7,162
16	Pimpla Nilak	821	615	882	...	...	...	882
17	Kharádi	1,116	439	1,278	10	...	...	1,288
18	Pisoli	709	384	868	33	...	...	901
19	Páshan	2,314	1,558	2,243	42	51	29	2,365
20	Wágholi	5,951	3,222	6,904	221	...	6	7,131
21	Gorha Budruk	951	627	804	...	...	15	819
22	Nándeda	915	1,041	825	29	46	...	900
23	Narha	787	590	762	14	20	5	801
24	Shivna	1,380	810	1,624	...	...	14	1,638
25	Kharakwála	1,192	843	1,269	35	...	13	1,317
26	Dháiri	2,088	1,541	2,037	77	88	4	2,196
27	Ambegam Budruk	829	623	880	7	4	1	891
28	Gorha Khurd	92	90	26	...	...	6	38
29	Nándosi	969	680	1,042	...	...	21	1,069
30	Bavdhan Khurd	776	530	795	6	2	18	831
31	Musi	1,771	1,505	1,605	142	76	...	1,823
	Total ...	39,673	25,483	43,071	1,160	319	190	44,740

for the undermentioned Villages of Haveli Taluka, Poona Collectorate, as No. 6517, dated 22nd November 1875.

Assessment.						INCREASE.				Maximum Dry-crop Rate per Acre.	Average ditto, exclusive of Rice and Water Cesa.	Remarks.
						Numerical.		Percent- age.				
Jerayet.	Motasthal Bagayet.	Pāthasthal Bagayet.										
		Soil Assessment	Water Cesa.	Rice.	Total.	Acres.	Assessment.	Acres.	Assessment.			
10	11	12	13	14	15	16	17	18	19	20	21	22
1,387	346	...	..	...	1,733	55	843	7	95	Rs. a.	Rs. a. p.	
845	484	91	62	...	1,482	45	507	5	52	3 4	2 2 0	
1,366	296	...	...	...	1,662	122	568	7	52	...	1 10 6	
3,598	1,126	91	62	...	4,877	222	1,918	1	65	...	1 0 6	
563	83	...	...	...	646	142	285	37	79	2 12	1 3 6	
1,342	483	331	362	24	2,542	286	557	17	28	...	1 2 0	
869	67	85	55	...	1,076	24	408	4	61	...	1 12 0	
897	29	...	...	...	926	182	269	24	41	...	1 0 0	
3,671	662	416	417	24	5,190	634	1,519	19	41	...	1 3 2	
614	...	...	...	...	614	136	270	27	78	2 8	0 15 6	
644	4	...	...	74	722	186	247	18	52	...	0 8 6	
911	...	...	...	8	919	497	155	38	20	...	0 8 0	
1,309	84	24	31	...	1,448	420	204	24	16	...	0 10 6	
1,602	175	...	...	...	1,777	200	724	15	69	...	1 2 6	
3,989	668	22	16	...	4,695	133	1,407	4	43	...	1 3 6	
784	13	...	...	35	832	313	219	26	36	...	0 8 6	
3,223	85	4	9	23	3,343	974	739	16	28	...	0 7 6	
984	...	...	...	...	984	61	369	7	60	...	1 2 0	
495	7	...	...	...	502	172	63	15	14	...	0 6 0	
428	68	...	...	...	496	192	112	27	29	...	0 9 0	
1,544	90	103	271	100	2,108	51	550	2	35	...	0 12 0	
4,496	350	...	...	17	4,863	1,180	1,641	20	51	...	0 11 0	
587	...	...	...	40	627	132	...	14	...	...	0 11 6	
1,290	69	76	105	...	1,540	15	499	2	48	...	1 9 6	
703	27	40	48	11	829	14	239	2	41	...	0 15 6	
966	...	...	...	37	1,003	258	193	19	24	...	0 9 6	
714	68	...	...	35	817	125	26	10	3	...	0 9 6	
1,601	149	153	218	10	2,131	108	590	5	38	...	0 14 0	
989	11	7	17	2	1,026	63	403	8	65	...	1 2 0	
18	...	...	...	13	31	60	59	65	66	...	0 11 0	
795	...	...	...	55	850	94	170	10	25	...	0 12 0	
546	10	1	5	73	635	45	105	6	20	...	0 11 0	
1,545	263	147	157	...	2,112	52	607	3	40	...	1 1 0	
30,777	2,141	577	877	582	34,904	5,067	9,421	13	37	...	0 12 0	

Number of Village	NAME OF VILLAGE	AS PER CULTIVATION RETURN FOR 1871-72 AND 1875-76.		As per Rev.				
				Acres.				
		Acres.	Asses- ment.	Jerayet.	Motasthal Bagayet.	Patthasthal Bagayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9
32	Mánjri Budruk	2,951	2,241	2,885	89	...	...	2,974
33	Undri	1,212	736	1,610	63	5	...	1,678
34	Punavala	987	686	965	30	...	13	1,008
35	Bálewári	784	633	812	...	...	...	812
36	Kivla	1,462	993	1,474	37	...	...	1,611
37	Thergaon	766	435	818	...	...	1	819
38	Dudulgaon	545	411	483	15	...	...	498
39	Pharsangi	3,613	3,153	3,506	284	26	...	3,616
40	Mándvi Budruk	910	346	800	...	...	65	865
41	Mándvi Khurd	351	276	191	...	...	26	217
42	Mámurdi	471	220	493	4	...	6	503
43	Márunji	1,172	718	1,171	4	4	68	1,247
44	Nánda	1,011	638	960	5	6	57	1,025
45	Bhukum	1,896	1,187	1,892	...	57	173	2,122
46	Máhálunga	767	656	710	6	22	17	758
	Total ...	18,898	13,329	18,770	537	120	426	19,653
47	Mánjri Khurd	1,914	1,154	2,083	49	...	...	2,132
48	Ráhátauda	1,251	646	1,228	1	...	79	1,305
49	Mulkheda	740	669	700	...	...	115	815
50	Lonikálbhar	5,872	4,156	6,028	374	8	...	6,410
51	Arvi	1,545	805	1,573	...	41	75	1,689
52	Bhávdi	782	285	1,459	22	...	...	1,481
	Total ...	12,104	7,715	13,069	446	49	269	13,633
53	Kásármai	1,418	905	1,636	...	...	77	1,713
54	Phulgaon	823	479	843	79	...	...	922
55	Tarda	1,432	598	1,933	37	...	...	1,970
56	Naigáon	3,330	1,693	3,710	149	21	...	3,880
57	Kesmand	2,741	1,258	3,014	134	...	2	3,150
58	Alandi Choráchi	2,865	1,315	3,114	275	25	...	3,414
59	Kolewári	3,123	1,912	3,550	94	7	...	3,651
	Total ...	15,732	8,163	17,800	768	53	79	18,700

REVENUE SURVEY.						INCREASE.				Maximum Dry-crop Rate per Acre.	Average ditto, exclusive of Rice and Water Cess.	Remarks.	
Assessment.						Numerical.		Percentage.					
Jerayet.	Motasthal Bagayet.	Páthasthal Bagayet.		Rice.	Total.	Acres.	Assessment.	Acres.	Assessment.				
10	11	Soil Assessment.	Water Cess.							16	17	18	19
											Ra. a.	Ra. a. p.	22
3,184	158	...	...	...	3,342	23	1,101	1	49	2 4	1 2 0		
1,020	81	9	7	...	1,117	466	381	38	52	...	0 10 6		
988	45	...	...	33	1,066	21	380	2	55	...	1 0 0		
1,007	...	...	...	...	1,007	28	374	4	59	...	1 3 6		
1,326	61	...	...	...	1,387	49	394	3	40	...	0 14 6		
544	...	...	...	3	547	53	112	7	26	...	0 10 6		
589	25	...	...	...	614	47	203	9	49	...	1 3 6		
4,040	518	44	59	...	4,661	203	1,508	6	48	...	1 3 0		
157	...	...	...	166	323	45	23	5	7	...	0 3 0		
91	...	...	...	68	159	134	117	38	42	...	0 7 6		
304	4	...	...	18	826	32	106	7	48	...	0 10 0		
775	2	4	12	234	1,027	75	309	6	43	...	0 10 6		
684	8	5	6	180	883	17	245	2	38	...	0 11 6		
743	...	46	92	476	1,357	226	170	12	14	...	0 6 6		
814	12	37	76	54	993	12	337	2	51	...	1 2 6		
16,266	914	145	252	1,332	18,809	955	5,480	5	41	...	0 14 0		
1,513	47	...	...	...	1,560	218	406	11	35	2 0	0 11 6		
681	2	...	...	227	910	55	264	4	41	...	0 9 0		
644	...	...	...	337	981	75	312	10	47	...	0 14 6		
1,694	558	13	36	...	6,730	538	2,574	9	62	...	1 1 0		
639	...	69	72	238	1,018	144	213	9	26	...	0 7 0		
465	25	...	...	...	490	699	205	89	72	...	0 5 6		
10,036	662	82	107	802	11,689	1,729	3,974	14	52	...	0 12 9		
1,041	...	...	...	258	1,299	295	394	21	44	1 12	0 10 0		
672	135	...	...	...	807	99	328	12	68	...	0 14 0		
793	45	...	...	...	838	538	240	38	40	...	0 7 0		
2,463	207	33	41	...	2,744	550	1,051	17	62	...	0 11 0		
1,588	122	...	...	3	1,713	409	455	15	36	...	0 8 6		
1,277	295	34	33	...	1,639	549	321	19	24	...	0 7 6		
3,003	111	5	16	...	3,135	528	1,223	17	64	...	0 13 6		
10,837	915	72	90	261	12,175	2,968	4,012	19	49	...	0 10 1		

Number of Village.	NAME OF VILLAGE.	AS PER CULTIVATION RETURNS FOR 1871-72 AND 1875-76.		AS PER REV.				
		Acres.	Assessment.	Acres.				
				Jerayet.	Motasthal Bagayet.	Páthasthal Bagayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9
			Ra.					
60	Walti	1,185	490	1,293	63	36	...	1,392
61	Wádé Bolai	2,282	1,027	3,892	178	...	1	4,071
62	Sindauna	3,084	1,451	3,410	197	78	...	3,685
63	Koregaon Mul	1,731	754	1,951	70	...	...	2,021
64	Khámgaon Tek	1,813	946	2,242	66	7	...	2,315
65	Dongargaon	1,215	679	1,347	152	1	...	1,500
66	Bháurapur	643	315	766	33	...	...	799
	Total ...	11,953	5,662	14,901	759	122	1	15,783
67	Hingangam	2,458	1,196	2,678	66	...	...	2,744
68	Sángvi	1,506	707	1,914	16	...	...	1,930
69	Pimpri	2,834	1,689	2,780	106	...	...	2,886
70	Shirsodi	1,123	433	2,290	75	...	...	2,365
71	Bivri	805	385	1,562	14	...	...	1,576
72	Burkegaon	1,387	883	1,415	84	...	...	1,499
73	Ashtápur	2,218	1,067	2,747	131	...	...	2,878
	Total ...	12,331	6,360	15,386	492	...	...	15,878
	Total ...	1,17,238	73,342	1,29,325	4,814	835	972	1,35,946
	Total ...	629	489	...	...	...	...	...
	Total ...	1,17,869	73,831	1,29,325	4,814	835	972	1,35,946
74	Sánganda	612	578	616	5	...	...	621
75	Dhámna	1,108	729	1,217	...	...	32	1,249
76	Dárumbra	1,011	598	1,059	...	7	52	1,118
77	Sirgam	537	313	617	...	3	9	629
78	Somthán	689	390	731	...	...	35	766
79	Sálumbra	496	445	513	8	...	4	525
80	Gáunja	649	467	762	...	...	3	765
	Total ...	5,102	3,520	5,515	18	10	135	5,673
	Total ...	1,22,969	77,351	1,34,840	4,827	845	1,107	1,41,619
	Total ...	5	1	...	...	...	...	...
	Total ...	1,22,974	77,352	1,34,840	4,827	845	1,107	1,41,619

CENSUS SURVEY.						INCREASE.				Maximum Dry-crop rate per Acre.	Average ditto, exclusive of Rice and Water Cess.	Remarks.
Assessment.						Numerical.		Percent- age.				
Jerayet.	Motasthal Bagayet.	Patasthal Bagayet.		Rice.	Total.	Acres.	Assessment.	Acres.	Assessment.			
10	11	12	13	14	15	16	17	18	19	20	21	22
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.		Ra.		Ra.	Rs. a.	Ra. a p.	
471	54	36	43	...	604	207	114	17	23	1 10	0 6 6	
956	127	...	...	2	1,085	1,789	58	78	6	...	0 4 0	
1,866	185	68	70	...	2,189	601	738	19	51	...	0 9 0	
1,157	63	...	...	...	1,220	290	466	17	62	...	0 9 6	
1,423	58	3	9	...	1,493	502	547	28	58	...	0 10 0	
758	209	1	1	...	969	285	290	23	43	...	0 10 6	
575	22	...	...	...	597	156	282	24	90	...	0 12 0	
7,206	718	108	123	2	8,157	3,830	2,495	32	44	...	0 8 2	
1,713	76	...	...	...	1,789	286	593	12	50	1 6	0 10 6	
1,241	17	...	...	...	1,258	424	551	28	78	...	0 10 6	
2,332	116	...	...	...	2,448	52	759	2	45	...	0 13 6	
468	68	...	...	...	536	1,242	103	111	24	...	0 3 6	
578	4	...	...	...	582	771	197	96	51	...	0 6 0	
1,155	81	...	...	...	1,236	112	353	8	40	...	0 13 0	
1,020	108	...	...	...	1,128	660	61	30	6	...	0 6 0	
8,507	470	...	...	...	8,977	3,547	2,617	29	41	...	0 9 1	
90,898	7,608	1,491	1,928	2853	1,04,778	18,708	31,436	16	43	...	0 11 9	
uncultivated land.												
...	...	...	...	...	...	...	...	...	...	...	...	
90,898	7,608	1,491	1,928	2853	1,04,778	18,708	31,436	16	43	...	0 11 9	
844	6	...	...	...	850	9	272	1	47	2 0	1 6 0	
970	...	...	...	90	1,060	141	331	13	45	...	0 13 0	
741	...	12	33	140	926	107	328	11	55	...	0 11 0	
386	...	2	4	24	416	92	103	17	33	...	0 10 0	
433	...	...	...	86	519	77	129	11	33	...	0 9 6	
555	20	...	...	10	585	29	140	6	31	...	1 1 6	
526	...	...	...	7	533	116	66	18	14	...	0 11 0	
4,455	26	14	37	357	4,889	571	1,369	11	39	...	0 12 8	
95,353	7,634	1,505	1,965	3,210	1,09,667	19,279	32,805	16	43	...	0 11 10	
uncultivated land.												
...	...	...	...	...	...	...	...	...	...	...	...	
95,353	7,634	1,505	1,965	3,210	1,09,667	19,279	32,805	16	43	...	0 11 10	

Number of Village.	NAME OF VILLAGE.	AS PER CULTIVATION RETURNS FOR 1871-72 AND 1875-76.		AS PER RETURN				
		Acres.	Assess- ment.	Acres.				
				Jirayat.	Motasthal Bagayat.	Patasthal Bagayat.	Rice.	Total.
1	2	3	4	5	6	7	8	9
			Ra.					
81	Mahmadwari	1,150	1,035	993	177	...	...	1,170
82	Wadki	2,831	1,697	2,694	97	105	...	2,896
83	Bhara	655	881	570	...	18	67	655
	Total ...	4,636	3,613	4,257	274	123	67	4,721
	Grand Total ...	1,27,610	80,965	1,39,097	5,101	968	1,174	1,46,340
	Add—							
84	Katraj	2,365	1,103	2,549	45	...	4	2,598
85	Hingni khurd	269	145	344	...	...	...	344
86	Kopra	424	201	423	...	...	11	434
87	Ambegaon	1,850	1,055	1,606	...	...	255	1,861
	Total ...	4,908	2,504	4,922	45	...	270	5,237
							Assessment of	
		...	...	...	...	...	...	...
	Total ...	4,908	2,504	4,922	45	...	270	5,237

Camp Lakhmápur, 24th April 1876.

REVENUE SURVEY.						INCREASE.				Maximum Dry-crop rate per Acre.	Average ditto, exclusive of Rice and Water Cess.	Remarks.
Assessment.						Numerical.		Percent- age.				
Jerayet.	Motasthal.	Páthasthal Bagáyet.		Rice.	Total.	Acres.	Assessment.	Acres.	Assessment.			
10	11	Soil As- sessment	Water Cess.	14	15	16	17	18	19	20	20	21
774 1,366 648	429 196 ...	... 184 22	... 300 23	 164	1,203 2,046 857	20 65 ...	168 349 24	2 2 ...	16 21 3	Rs. a. 2 8 2 4 2 0	Rs. a. p. 1 0 0 0 9 6 1 2 0	The Revision Settlement has been in- troduced in- to these vil- lages for 1875-76.
2,788	625	206	323	164	4,106	85	493	2	14	...	0 12 3	
98,141	8,259	1,711	2,288	3,374	1,13,773	19,364	33,298	15	41	...	0 11 10	
1,091	62	...	...	13	1,166	233	63	10	6	2 8	0 7 0	
185 201	... ...	... ...	... ...	... 25	185 226	75 10	40 25	28 2	28 12	... ...	0 8 6 0 7 6	
471	...	...	...	738	1,209	11	154	1	15	2 4	0 4 6	
1,948	62	...	..	776	2,786	329	282	7	11	...	0 6 2	
uncultivated land.												
...	...	...	...	...	...	...	...	...	...	...	...	
1,948	62	...	...	776	2,786	329	282	7	11	...	0 6 2	

(Signed) E. L. TAVERNER, Colonel,
Superintendent, Revenue Survey, Poona and Násik.

No. 1409 of 1876.

REVENUE DEPARTMENT.

Poona, 9th September 1876.

The accompanying completes the series of final reports, showing the reduction made in the several districts of the Poona and Sholápur Collectorates, under the Resolution* of October 1874.

* No. 5739. The confirmation of Government to the reduced assessment fixed for the district in question, is required.

2. The Superintendent has also given the result of revision settlement, calculated according to the reduced scale of rates adopted for the district generally, for four villages into which the rates were introduced in 1875-76.

J. T. FRANCIS, Colonel,
Survey and Settlement Commissioner, N. D.

No. 5516.

REVENUE DEPARTMENT.

Bombay Castle, 27th September 1876.

RESOLUTION.—These reports give the final results of the reductions effected in these four talukas, in conformity with the principles laid down in Government Resolution No. 5739, dated 29th October 1874.

2. The following are the several percentage reductions :—

				Percentage Reductions.		
•	•	•	•	•	•	•
4.	Haveli	...	...	from 65 to 40·41,		
and the total amounts contrast as follows :—						

	Assessment under first Survey.	Revised Assessment as originally imposed.	Revised Assessment according to reduc- tions reported.
•	•	•	•
4.	Haveli ... 80,965	... 1,33,174	... 1,13,773

3. His Excellency the Governor in Council is pleased to express his approval of the manner in which Colonel Taverner has carried out the instructions of Government.

F. S. CHAPMAN,
Chief Secretary to Government.

SUPA' PETHA.

No. 1673 OF 1873.

To

THE REVENUE COMMISSIONER,

Southern Division.

Poona, 16th September 1873.

SIR,

I have the honour to forward the accompanying report from the Superintendent, Revenue Survey and Assessment, Poona and Násik, containing proposals for the introduction of revised rates of assessment in 39 villages of the old Supa Petha of this collectorate. In the territorial revision in 1866-67, the above group of villages was divided, and 30 villages were transferred to taluka Bhimthari and 9 to taluka Purandhar.

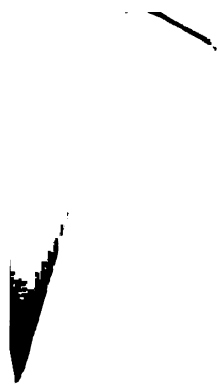
2. The geographical and physical descriptions given, are correct, and call for no remark.

3. The want of care and attention on the part of ryots generally towards the improvement of their holdings, noticed in paragraph 4, is but too true; but I believe that the revival of the system of granting takavi to poor ryots will prove a remedial measure.

4. The condition of the people, means of communications, and the statistical information set forth in paragraphs 5 to 8 are satisfactory.

5. The ryots in this part of the collectorate have, in common with the other portion of the district, enjoyed low rates for a long period. The result has been (*vide* paragraph 18) a gradual increase in the cultivated area. During the first decade of the former survey assessment, the unoccupied area amounted to acres 55,190, assessed at Rs. 6,100, or rather more than 10 per cent. of the total area and assessment; whereas in the third decade, the waste land was represented by 1,843 acres, assessed at Rs. 612, and by the revised assessment 1,558 acres, only, assessed at Rs. 230.

6. A reference to paragraph 19 will show the much higher prices obtainable for the staple grains—bájri and jowári—in the last ten years than in the first decade of the thirty-years' tenure just expired.



7. In paragraphs 21 to 27 the grouping of villages under each class and the rates proposed are discussed. The maximum rate of assessment ranging from Rupee 1 in the 4th class to Rupee 1-6 in the 1st class.

8. Considering the improved condition of the people and the district, I am of opinion that the revised rates proposed to be introduced in these 39 villages are not, on the whole, too high; the average increase being Rs. 24,000 in round numbers, or 42 per cent.

9. Before concluding, however, I beg to invite your attention specially to the table below paragraph 9, from which it will be seen that the yield in fields lowly assessed is greater than in fields the assessment on which has been increased nearly cent. per cent. : *e. g.*, the assessment on a field in Mudalé, No. 1, has been increased by about 60 per cent. where the "Khoti" yielded about 31 times the revised assessment, and the assessment on the field No. 13 in Hol has been increased nearly cent. per cent.; whereas its yield by "Khoti" sale is set down at only one and half of the revised assessment. The Survey Department should have given an explanation as to the reason of the striking difference observable.

I have the honour to be, &c.,

(Signed) J. E. OLIPHANT,

Collector.

No. 846 of 1873.

To

J. E. OLIPHANT, Esq.,

Collector of Poona.

Poona, 5th September 1873.

SIR,

In submitting proposals for revised rates for 39 villages, which formerly belonged to the Supa Division of the Purandhar Pargana, but of which 30 have been transferred to Bhimthari and 9 to the Purandhar Taluka, I will commence with a brief analysis of the reports of Lieutenant Nash, the Superintendent, and his Assistant, Lieutenant Evans, copies of which are annexed.

2. Lieutenant Evans, by whom the measurement and classification were carried out, describes the district as having Bhimthari on its north, from which it is separated by the Bhuleshwar range of hills; the Nira River on the south, dividing it from the Satara territory; Indápur on the east; and Sassur on the west. The general appearance of the country upon the banks of the Kurra and Nira rivers he describes as flat, but intersected by stony nullas, and the northern villages and one or two near the western boundary and in the centre as hilly. He estimates that two parts were flat, one part undulating, and one hilly. The division contained 39½ Government vilages, and 15 held in Inam and Jaghir. He considers that the district, in common with Indápur and Karkam, notwithstanding that a part of it is nearer the Gháts, labours under the disadvantage of a precarious supply of rain, which he attributes to the influence of the Purandhar and Mahdeo range of hills, which draw off the clouds. With regard to means of communication with Poona—the great market for grain—he compares Karkam favourably with Supa, inasmuch as the only road then passable by laden carts was by way of the Khor Khind to Yewat; whereas Karkam was traversed by the great road from the east. It had, however, the advantage over Karkam in the matter of local markets; for Sassur, Wai, Bhore, and Satara were all within reach. More bájri was grown in Supa than in Indápur; still the rabi crop of jowári predominated.

3. Lieutenant Nash, after reviewing Lieutenant Evans' report, expresses his assent to the suitability of the rates proposed by that officer. The statistics in both these reports will be further noticed hereafter.

4. Mr. Fletcher reports that in capabilities, climate, &c., these villages differ but little from each other; those lying along the Nira having a larger proportion of deep black soil, but no other distinctive peculiarity. There are no hills, properly so called; but the country slopes away southwards in an undulating plain watered by the Kurra and other lesser nullas, none of which, however, flow throughout the hot weather. The kharif crops are bájri, muth, mung, &c.; the only rabi crop being jowári, among which a good deal of kurdaee is sown broadcast. In the northern and eastern villages the late crops, and in those to the west and south the early crops, predominate. Cultivation is very carelessly conducted, except in a few villages (of which Mr. Fletcher mentions Pandari as a notable example), and the crops overrun with weeds. Land is not ploughed more than once in three or four years; and the use of manure on dry-crop lands, except to a limited extent

by the folding of sheep, of which great numbers are reared, is apparently unknown. The garden lands, which are almost exclusively under well-irrigation, are by no means of a high class. Sugar is grown where the water-supply is perennial, which is not common; but the usual garden crops are wheat, gram, vegetables, and jowári, the last-named especially being a favourite crop under inferior wells.

5. Mr. Fletcher describes the condition of the people as, on the whole, good, few of them being hopelessly involved, and there being in every village some who owe no man anything. In Pandara, Mr. Fletcher saw many stacks of karba, two years old, still undisposed of, though the third year's crop was in the ground and ready to cut. He says that many of the villages, especially the larger ones, show signs of having, at some time, been more populous than at present; but he found that, in numerous instances, this apparent falling off in the population and ruined appearance of the larger villages was owing to the fact that ryots whose fields lie far from the village site build themselves huts and live there permanently, allowing their houses in the village to go to ruin. Thus the apparent desolation is, in many cases, merely a sign of the increased security to life and property resulting from our rule.

6. With regard to means of communication and facilities for disposing of surplus produce, considerable changes have taken place since the last settlement. Of the four markets which Lieutenant Evans describes as giving Supá an advantage over Indápur and Karkam, three—Wai, Bhor, and Satara—were 30 miles across country from the nearest part of the district, and more than twice as far from the most distant; whilst the fourth, Sáswad, was not less than 20 miles from the nearest point. By means of the new roads from Nira bridge to the railway station at Khergaon, from Bárámati to Pátas, and from Satara to Poona *via* the Diva and Kátraj Gháts, many of these villages have been brought within a day's march of the railway; and Poona, which is still, as formerly, the great market for produce, is more accessible than from Indápur, and not much less so than from Karkam, the town of Supa itself being only ten miles from the railway station at Khergaon. The local markets are Bárámati, Supá, Pátas, and Jijuri, of which Bárámati is the most important, especially as a cattle market.

7. The population has increased from 22,795 in 1843 to 32,722, or 43·5 per cent. Of this number 1,473 males, or 8 per cent., are able to read, and one female. The proportion of men to women is as 17 to 16 nearly.

8. The following statement supplies statistical information regarding the progress of the district during the last thirty years. The greatest increase is in carts, and is more than 200 per cent. The progress in the construction of new and repair of old wells is also satisfactory. Ninety drinking wells and 419 wells for irrigation have been constructed, and 81 repaired. Of the new irrigating wells 44 were built in the first ten years, 148 in the second, and 225 in the last decade. The number of horses shows a small falling off, as was also the case in Niphád; but all other kinds of live stock have increased considerably, there being now 52,222 head of cattle and sheep, against 43,039 in 1843 :—

Description.	Numerical return according to Census taken in		Increase during period of lease.	
	1843.	1873.	Numerical.	Per cent.
Inhabitants	22,795	32,722	9,927	43·5
Houses	3,804	4,304	500	13
Wells	1,003	1,720	717	71
Carts	191	578	387	20·2
Ploughs	1,110	1,457	347	31·2
Horses	1,150	844	306	26·6
Buffaloes... ..	1,252	1,654	402	32
Cows	9,946	11,649	1,703	17
Bullocks, draft and plough ...	12,907	14,256	1,349	10·4
Sheep and goats	18,934	24,663	5,729	30·3

9. It is a common practice in this, as well as in other districts, for the cultivators to sell their crops whilst still on the ground and in an unripe state. I would call your attention to the sub-joined *statement, showing sales of Khoti or standing crops during the last season. It was prepared by Mr. Fletcher, after careful personal inquiry, who assures me that he considers it reliable, and I have no reason to doubt its correctness :—

* *Note.*—The figures in the first line of the statement are not those given in the original report submitted to Government, as an error was detected; the area and assessment of a wrong number having been entered by an oversight, which was commented on by Government in their Resolution No. 1492 of the 21st March 1874.

The figures now shown are the correct ones.

Similarly under Nepat Valan (No. 17) the assessment, according to revised rates, is shown in the original report submitted to Government as Rs. 9-3-0, and the sale proceeds as 18 times the assessment, whereas the assessment should have been shown as Rs. 19-9-0 and the sale proceeds as 9 times the assessment.

The figures are therefore corrected in this statement.

C. J. P.

VILLAGE.	No.	OLD AREA AND ASSESSMENT.				AREA AND ASSESSMENT ACCORDING TO REVISION RATES.				Crop.	Amount for which sold.	REMARKS.
		Area.	Kharab.	Culturable.	Assessment.	Area.	Kharab.	Culturable.	Assessment.			
Muddala	1	43 38	8 4	40 34	11 0	46 4	5 4	41 0	18 0	Bajri, Muth, Hooga	110	5 times assessment.
	2	23 24	1 37	20 25	6 0	24 26	1 26	23 0	9 11	Do.	140	Little more than 5 times.
	3	17 14	0 18	16 56	3 0	18 6	0 6	18 0	5 0	Do.	20	4 times.
	4	5 33	0 1	5 37	5 8	6 29	0 9	6 20	5 4	Do.	30	5½ do.
	5	{ 10 39	0 23	10 11	4 0	{ 12 5	1 35	10 10	5 0	Bajri, Rale	150	Bajayot 30 times.
	6	{ 19 6	2 20	16 26	4 11	{ 31 25	5 25	26 0	11 0	Bajri	25	2½ times.
		9 24	1 11	8 13	2 5							
Hol	7	36 1	9 25	26 16	17 0	36 16	0 16	26 0	25 0	Jowari	75	3 times.
	8	23 8	0 6	23 3	13 0	23 9	0 9	23 0	23 0	Do.	40	Not quite double.
	9	16 18	...	16 18	10 0	16 17	0 7	16 10	10 0	Do.	40	Do. 4 times.
	10	33 36	0 16	33 36	23 0	33 25	0 15	33 20	33 0	Do.	47	Do. 1½ times.
	11	10 0	0 6	9 34	6 4	10 2	0 2	10 0	9 0	Do.	47	6½ times.
	12	45 20	...	45 25	24 0	46 6	0 26	46 20	20 3	Onions, Chillies, Jowari	48	Double.
	13	21 15	0 6	21 9	11 0	23 15	0 15	22 0	21 8	Do.	60	1½ times.
											33	
Pandara	14	{ 20 25	0 5	20 23	20 0	{ 21 4	0 4	21 0	26 0	Jowari Bajayot	600	10½ do.
		{ 21 22	1 11	20 11	10 0	{ 22 21	0 11	22 10	11 9	Do.	150	8½ do.
	15	34 36	1 25	33 1	14 0	34 14	0 14	34 0	17 4	Sugar, Jowari	226	7½ do.
	16	{ 18 14	...	18 14	14 8	{ 17 14	0 14	17 0	16 0	Pepper, Onions		
		{ 9 12	...	9 12	5 0	{ 19 1	0 21	19 20	12 11	Jowari		
Nepat Valan	17	19 30	...	19 30	20 10	20 13	0 13	20 0	19 6	Jowari	175	9 do.
	18	46 2	3 38	42 4	22 0	46 23	0 23	46 0	22 14	Do.	100	4½ do.
Jalgaon (Supra)	19	30 13	1 2	29 11	13 0	26 17	0 17	26 0	25 7	Jowari	125	4½ do.
Supra	20	35 13	0 25	34 25	13 0	35 4	0 4	35 0	16 0	Jowari, Bajri	75	4½ do.

You will see that the prices realized vary from 31 times (No. 1) to a little less than $1\frac{1}{2}$ times the new assessment (No. 8). It is impossible to account for the wide divergence of these rates of profit without a more intimate knowledge of the actual circumstances under which the bargains were struck than is forthcoming or usually to be obtained; but it may be remarked, that the highest sum realized is from the poorest field, the classification of which is only 1 anna 6 pies (*vide* No. 1). The total realizations on these 20 cases of khoti sales are Rs. 2,178, on which an assessment of Rs. 370 is proposed to be placed, which is equivalent to $\frac{1}{5}$ th of the amount realized. But it is quite evident that this does not by any means represent the gross produce of the land, since the middleman must reasonably calculate that the return he may fairly expect will not only cover the expenses of watching, reaping, and harvesting, but will justify his running the risk of a bad crop, and probably yield him a fair profit on his investment.

10. With respect to climate, I consider that there is but little difference between that of the tract under report and that of Indápur, though it certainly enjoys a slight superiority, especially in the case of the villages on the west and south-west and nearer to the Purandhar range of hills. The following statement shows the rainfall during the last seven years in Bárámati, Sáswad, Pátas, and Indápur, from which it will be seen that the average registered fall is one inch more at Bárámati and three inches more at Sáswad than at Indápur, increasing as we go further west:—

Statement of Rainfall in Bárámati, Sáswad, Pátas, and Indápur, from 1866 to 1872.

Year.	Bárámati.	Sáswad.	Pátas.	Indápur.	Remarks.
1866 ...	* 4·08	11·57	6·57	4·06	* <i>N.B.</i> —The return for 1866 was taken at Supa in 1867. The district was incorporated with Bhimthari.
1867 ...	No return.	7·94	10·88	10·74	
1868 ...	13·62	16·83	10·32	8·43	
1869 ...	26·22	32·08	22·76	24·47	
1870 ...	22·19	30·39	26·31	25·77	
1871 ...	17·32	20·78	21·75	14·60	
1872 ...	21·61	15·63	19·96	28·12	
Average...	17·51	19·31	16·93	16·59	

11. The villages to which my remarks apply being few in number, and belonging to two different talukas, I do not propose to submit a detailed report in this communication, but purpose to supply the usual statistical returns for the whole of the Bhimthari Taluka after the introduction of these rates, which will complete the revision settlement of that taluka.

12. The district at the time of the present settlement, according to the report of the Survey Officers, was in course of transition from a state of great depression to one of comparative prosperity. This they attributed to the revision of assessment, carried out some years previously by Lieutenant Shortrede, and by which the assessment, which had been fixed by the former survey at Rs. 1,22,703 on 37 villages, was reduced to Rs. 1,01,402, including Inám on 39½ villages. The last-mentioned sum appears (according to Lieutenant Nash's 12th paragraph) to have been considerably less than the old or *mámul* assessment. Notwithstanding, however, this reduction, the average annual collections during the seven years after the introduction of Lieutenant Shortrede's modified rates—*i.e.*, from 1836 to 1842—were only Rs. 34,981 (including *hakdars*) out of a total assessment on Government lands of Rs. 88,503, or less than 40 per cent.; and although, as observed by Lieutenant Nash, the improvement in cultivation was very striking, it having risen from 40,696 acres in 1836 to 111,768 acres in 1842, still there was a progressive increase in remissions, since no less than Rs. 50,000 of the total remissions, *viz.*, Rs. 74,000, were allowed during the last two years of the settlement.

13. Lieutenant Evans, after comparing the Supa Petha with Indápur and Karkam, as regards climate, products, and markets, came to the conclusion that an increase of 15 per cent. on the Indápur rates, or 5 per cent. on the Karkam Pettah, was as much as Supá could bear. In this opinion Lieutenant Nash coincided; but the Revenue Commissioner, Mr. D. Blane, hesitated to recommend the increase, and, eventually, Government sanctioned the introduction of the same rates as those of Karkam, *viz.*, 10 per cent. above Indápur. Lieutenant Evans calculated that, were all the land in the district cultivated, the rates proposed by him would yield somewhere about Rs. 58,203, and Lieutenant Nash (paragraph 18) shows that of this sum about Company's Rs. 47,000 would be on account of land under cultivation. He also estimates that there would be an addition of about Rs. 3,000 on account of Bagayet assessment, thus making a total of Rs. 61,203 on the entire culturable land of the district.

14. Lieutenant Evans, in his statement of past collections, &c., shows the number of villages included in it during the first three years after the re-introduction of the *mámul* rates by Lieutenant Shortrede as 38½, and during the next four years as 39½. Among these, as would appear from the list of villages appended to Lieutenant Nash's report, Khor was included,

but for some cause or other the survey rates were not introduced in it until 1848; and it, therefore, does not form one of the villages now under report, the diagram having reference only to 39 villages.

15. During the first year of the settlement, out of a total assessed area of 141,310 acres 26,302 acres were waste; in the next year the waste land was reduced to 17,191 acres, the succeeding year to 14,146, and in 1847 it had fallen to 8,690 acres. From this time until 1852 the quantity of waste land gradually increased, until, in that year, it amounted to nearly 15,000 acres. The collections varied from Rs. 42,065 in 1844-45 to Rs. 53,105 in 1847-48 and Rs. 51,941 in 1852-53. There were large remissions in two of the first ten years, viz., Rs. 4,168 in 1844-45, and Rs. 8,280 in 1850-51. The average collections were Rs. 48,856, and remissions Rs. 1,707, the area cultivated being 126,604 acres.

16. Between 1853 and 1858 the amount of waste land was reduced to 1,000 acres, but in 1862 had risen slightly, being then 1,787 acres. The collections in the latter year were Rs. 57,277, and the average area under cultivation was 139,966 acres.

17. During the last ten years the waste land has averaged 1,843 acres, and the occupied area 142,225, the collections having been Rs. 55,500, or Rs. 1,777 less than the average of the preceding ten years. This falling off is due to the very large remission allowed in 1866-67, which amounted to Rs. 18,587, or $\frac{1}{4}$ of the entire assessment. With this exception the remissions since 1854 have been merely nominal.

18. The average cultivation, collections, &c., of each of the three decades included in the diagram are shown in the following statement:—

	Total Assessed Area.		Unoccupied.		Occupied.		Remissions.	Collections.	Increase.		Decrease.	
	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.			Area.	Assessment.	Area.	Assessment.
1st Decade..	141,794	Rs. 56,727	15,190	6,168	126,604	50,564	1,707	42,856	....	....	..	....
2nd "	142,791	57,711	1,825	1,312	139,966	56,498	416	56,083	13,362	7,226	..	....
3rd "	144,068	56,002	1,843	612	142,225	57,390	1,889	55,500	2,250	....	..	583
Average of 30 years ..	143,884	57,480	6,619	2,662	136,265	54,817	1,327	53,313	....	....	..	....





19. I give below prices of jowári and bájri in Poona, Yewat, and Supa from 1844 to 1873. There is but little difference between the average decennial prices of Yewat and Supa; and the increase in both cases is nearly alike, having risen in Yewat from 42·1 seers of jowári—the average of the first ten years—to 18·25 as that of the last ten years, or 130 per cent., and of bájri from 34·7 seers to 14·8, or 134 per cent.; whilst in Supa the rise has been from 40·69 seers of jowári to 17·55, or 131 per cent., and in bájri from 34·4 seers to 14·48, or 135 per cent. The increase in assessment, then, which was deemed suitable for the Bhimthari villages on consideration of the enhanced price of agricultural produce alone, would also be fitting for the villages under report.

[*Statement.*

20. But although prices in the local markets of the two districts have risen in a similar degree, the cost of transporting their grain to Poona (which is still, as formerly, the great emporium for surplus produce) is somewhat greater, in consequence of the longer distance in the Supa districts than in Bhimthari. But in point of fact little or no grain is exported, the people preferring to store up their grain and fodder against bad seasons. Indeed, as Mr. Fletcher says, this group of villages, from whatever point of view we regard it, is decidedly commonplace. Neither in climate, soil, water, nor situation, is it specially favoured or otherwise; nor is one part of it more advantageously circumstanced than another, except that the villages towards the west and south-west enjoy a better rainfall than those to the north and east. With regard to local markets, all are pretty much on an equality.

21. Under the circumstances above described, the chief points to be considered, as affecting the grouping of the villages, are climate and the proximity to made roads. I purpose, then, to place in my first class two villages, in the south-west corner, which are on the road from Satara to Poona, and being close to the Mahadeo range of hills have a more certain rainfall. My second class would embrace the villages along the western border of the district and near the Bhuleshwar range of hills, and my third class those to the east of Class II. My 4th and last class comprises a few villages on the extreme east and south-east of the district and bordering on Baramati.

22. The present maximum rate on dry-crop lands is 345 reas, or 13 annas 9½ pies; and this rate was applied to 37 out of the 39 villages, the remaining two (of which, strange to say, Supa, then the Mamlatdar's station, was one, the other being Jalgaon No. 30), had a maximum of only 330 reas, or 13 annas 2½ pies. The former rate was 15 per cent., and the latter 10 per cent. higher than the old Indapur maximum of 300 reas, or 12 annas.

23. The adjoining portion of the Bhimthari Taluka, which came under revision last year, has rates varying from Rs. 1-2-0, in the more easterly villages, to Rs. 1-8-0 in those nearer Poona—Karkam, which is shown above to be nearly similarly circumstanced as Supa, coming under Rs. 1-4-0. Again, the district of Nataputa, of the Satara Collectorate, on the south of the river Nira, was assessed in 1858 at a maximum rate of Re. 1, and the part of Khandala, adjoining the Nira bridge, settled in 1861, had a maximum dry-crop rate of Rs. 1-6-0.

24. To the two villages mentioned above, as forming my first group, I purpose to apply the same maximum rate as that of the adjoining district of Khandála, viz., Rs. 1-6-0. The villages of the 2nd class would then come under Rs. 1-4-0, those of the 3rd under Rs. 1-2-0, and the remainder under Rs. 1-0-0. The grouping of the different classes will be as shown below and illustrated in the accompanying map :—

Class.	Number of Villages.	Maximum Rate.	
		Rs. a.	
I. ...	2	1 6	Two villages close to the road from Satara <i>via</i> Nira Bridge to Poona.
II. ...	12	1 4	Villages along the western boundary and on road to Khergaon station.
III. ...	12	1 2	Twelve villages to the east and south of the preceding group.
IV. ...	13	1 0	Thirteen villages in the south-east of the district.
Total...	39		

[Statement.]

25. The old classification of this cluster of villages was much more carefully and correctly executed than in any of the districts which have lately come under revision, as will be seen from the following statement :—

No.	Names of Villages.	Lieutenant Shortrede's Assessment.	Lieutenant Nash's Assessment.	Proposed Assessment.	Old Classification.	Revised Classification.	Revised Rates less than Lieutenant Shortrede's	Revised Rates more than Lieutenant Shortrede's
1	Gulancha ...	1,882	1,624	2,182	5-4	6-1	...	300
2	Seotakrár ...	262	342	434	6-5	6-4	...	172
3	Ambi Khurd ...	874	476	719	4-4	5-4	155	...
4	Jawal Arjun ...	1,717	1,334	1,510	9-10	9-3	207	...
5	Máuri ...	1,985	1,184	1,636	6-10	8-5	349	...
6	Pándeshwar ...	2,097	882	1,275	4-10	6-1	822	...
7	Pisa ...	598	280	364	4-1	4-7	234	...
8	Ponda ...	958	201	335	2-9	2-7	623	...
9	Risa ...	1,305	697	1,061	5-3	6-3	254	...
10	Rájuri ...	2,729	1,354	1,832	5-4	5-5	897	...
11	Wadána ...	1,416	581	810	3-4	3-5	606	...
12	Báburdi ...	1,554	1,524	1,903	7-6	8-4	...	349
13	Chopdaj ...	1,583	865	1,284	5-4	7-2	299	...
14	Deulgaon ...	1,398	970	1,343	4-3	5-8	55	...
15	Hol ...	1,836	1,932	2,953	8-4	10-7	...	1,117
16	Jalgaon (Karepathár) ...	2,866	1,770	2,702	6-10	10-5	164	...
17	Jalgaon (Supa) ...	2,770	1,620	2,123	6-0	8-9	647	...
18	Jogaauri ...	1,342	714	1,200	5-3	7-1	142	...
19	Korhála (Budruk) ...	2,988	2,009	2,870	7-5	9-2	118	...
20	Korhála Khurd ...	1,172	1,040	1,459	9-0	10-5	...	297
21	Karanja ...	2,964	2,479	3,236	5-8	6-7	...	272
22	Kololi ...	799	648	829	4-7	5-0	...	30
23	Loni ...	6,950	6,390	9,645	6-3	7-11	...	2,695
24	Mudála ...	2,797	1,320	2,062	4-5	4-11	735	...
25	Mondwa ...	1,205	956	1,295	4-7	5-2	...	90
26	Murti ...	1,591	1,345	2,018	4-2	5-0	...	427
27	Murum ...	4,197	2,130	3,379	7-6	9-7	818	...
28	Supa ...	6,802	6,202	9,009	5-5	7-5	...	2,207
29	Tardoli ...	1,405	1,130	1,501	5-7	6-6	...	96
30	Undauri (Supa) ...	1,318	602	860	4-11	6-11	458	...
31	Undauri (Karepathár) ...	3,349	1,416	1,728	5-1	6-2	1,621	...
32	Wáki ...	938	669	791	4-11	6-2	147	...
33	Barhánpur ...	1,097	909	1,164	7-1	8-6	...	67
34	Kuta ...	1,962	1,571	2,084	11-1	13-8	...	132
35	Nepat Valan ...	940	673	916	10-1	13-0	24	...
36	Pandara ...	7,342	4,112	5,981	6-7	9-6	1,361	...
37	Sonori ...	1,852	969	1,499	5-3	8-0	353	...
38	Anjangaon ...	3,030	1,173	1,819	6-2	8-11	1,211	...
39	Wágaz ...	1,814	1,368	1,892	6-1	8-1	...	78
Total ...		85,684	57,461	81,713	6-0	7-6	12,800	8,329

You will observe that, allowing for the difference of the standard of classification with very few exceptions, the average rates, according to the old and new valuation, harmonize in a remarkable manner. It is noticeable also that in many cases, especially in the

poorer villages (Ponda No. 8, for instance), the new classification is lower than the old, although the former is calculated on a 16-anna maximum scale, while the latter was on a maximum of 13 annas 9½ pies, as shown in a preceding paragraph.

26. The result of this near agreement between the old and new classification is, that although the maximum rates proposed by me are fully up to the standard which its situation and circumstances, as compared with those of neighbouring districts, would warrant, the increase occasioned by the new rates, inclusive of the assessment on 14,593 acres of culturable land not hitherto assessed, is only Rs. 24,132, or 42 per cent. over last year's collections. You will see from the preceding statement that the assessment proposed by me is Rs. 3,741 less than that imposed by Lieutenant Shortrede, and the increase on the present payments of individual villages in no instance exceeds 68 per cent. (*vide* No. 14). I consider this result satisfactory, and the proposed assessment to be moderate and, at the same time, fitting.

27. There is no rice grown in any of the villages under report, and the irrigation from pāths is of a very inferior description. Each field has been settled on its merits, but in no case has the water-rate exceeded 2 rupees an acre. On lands irrigated from wells the usual course has been pursued, and no water-cess imposed.

Contrast between present and proposed assessment.

28. The following statement shows the new assessment contrasted with last year's collections :—

	Occupied.		Unoccupied.		Total.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		Ra.		Ra.		Ra.
According to proposed rates ...	156,828	81,713	1,558	230	158,386	81,943
According to last year's collections.	142,235	57,461	1,830	443	144,065	57,904
Increase...	14,593	24,252	.....	.....	14,321	24,039
Decrease...	.....	.....	272	213	.....	.....

You will see that the total culturable land, exclusive of Inam, is 158,386 acres, which are assessed at Rs. 81,943, which is equivalent to an average rate of 8 annas 3 pies per acre.

29. Besides the 39 villages included in the diagram, there are two villages, Umbra and Shewra, which formerly belonged to Haveli, but have been transferred to Purandhar, and of which the leases have expired. They are situated close to the hills, and enjoy a good rainfall, and are also near the high road from Poona *viâ* Shirwal to Satara. Their former maximum rate was 550 reas = Rs. 1-6-0. I now propose a maximum rate for dry-crop land of Rs. 2, and for rice of Rs. 5. The effect of these rates will be to raise the total assessment on occupied land in Umbra from Rs. 681 to Rs. 934, or 37 per cent., and in Shewra from Rs. 860 to Rs. 1,007, or 17 per cent. Government have a fourth share in the village of Malad, the revision of assessment in which is now due; and I propose to apply the same maximum rate as to the adjoining villages of Karkam, viz., Rs. 1-4-0, the effect of which will be to raise the assessment from Rs. 481 to Rs. 682, or 42 per cent. It is necessary also to assimilate the maximum rates of some Dumala villages of the district, the revision of which is due to the rates of adjoining Government villages; but as their settlement is of recent date, the revised rates will not cause any great increase on their payments. A statement will be submitted hereafter.

30. The measurement was carried out under Messrs. Scott, Francis, and Adams, and the classification under Messrs. Fletcher and Francis. The test returns are appended, and are satisfactory.

I have the honour to be,

Sir,

Your most obedient Servant,

W. WADDINGTON, Lieut.-Colonel,
Superintendent, Revenue Survey and Assessment,
Poona and Násik.

No. 173 of 1843.

To

THE COLLECTOR OF POONA.

SIR,

I have the honour to forward a report by my Assistant, Mr. Evans, regarding the rate and amount of assessment he thinks should be introduced in the Supa division of the Purandhar Par-gana.

2. In his first paragraph it will be observed he follows the same system of judging of the rates of assessment to be introduced that has already met with the approbation of Government in previously settled parganas.

3. Having been employed several years in the Indápur Pargana and Karkam Petha, I am able to confirm what is said by Lieutenant Evans in his 2nd paragraph of the produce and climate.

4. In Lieutenant Evans's 3rd paragraph he states that Government manage the land of $39\frac{1}{2}$ villages, containing 137,962 acres of khalsa arable land : of the above number of villages, 25 have been entirely re-measured in consequence of the first survey being found very incorrect, 3 have been now measured for the first time, and 12 villages have been allowed to retain the measurement made under Mr. Pringle's superintendence. In Lieutenant Evans's 4th paragraph he states that of all the villages 2 only remain to be classified.

5. In Lieutenant Evans's 5th paragraph a general description of the pargana will be found, and in his 6th paragraph he states the Supa District to suffer from a precarious supply of rain—whatever may be the causes of the uncertainty of the supply of rain, the fact itself cannot be questioned,—and in this the Supa District differs very much from that of Sáswad, though both are parts of the same pargana.

6. In Lieutenant Evans's 7th paragraph he notices the difficulties attending the communication between Poona and the Supa District by the Bábdeo Ghát. It is generally allowed that the point for passing the range of hills over which it leads has been very injudiciously selected, and that the road up the hill has been very badly laid down. The ghát is exceedingly steep, and twice as high as it would have been in other places. There are certainly difficulties attending the conveyance of the produce of the Supa District to the Poona market.

7. In his 8th paragraph Lieutenant Evans adverts to the advantage possessed by the Supa District in having the markets of Sáswad, Wai, and Bhore in its neighbourhood, and he states that jowári always meets with a ready sale at these places. In his 9th paragraph he remarks that more bájri is grown in Supa than in Indápur. This is owing to its being further west. In the western districts the early rains are the heaviest, and kharif crops abound. In the eastern one the latter rains are the more plentiful, and rabi crops are generally grown.

8. Having thus described the advantages and disadvantages of the Supa Division, Lieutenant Evans proceeds, in his 10th paragraph, to consider the average prices of produce, and in the latter end of the paragraph he states that he shall take the average prices since the abolition of the transit duties as a criterion to judge of the advantages of the districts; and in this determination I think he is correct. He expresses in his 11th paragraph some hesitation at trusting to the returns furnished by our native authorities. I quite agree with him in thinking that numerous errors exist in the returns we obtain. These arise, however, from a variety of causes, mostly out of the control of our Mámíatdárs; and I think the returns are sufficiently near the truth for practical purposes. It must be remembered, we do not implicitly build our assessments on them; and that a difference between the results that should arise from position, &c., and those shown in the price of grain would immediately lead to a scrutiny into the causes of such difference.

9. It will be seen in his 12th paragraph that during the few years since the abolition of the transit duties, the comparison of prices between Supa in the Purandhar Taluka, Indápur in the taluka of that name, and Pátas in the Bhimthari Taluka, has been as follows :—

1st.—That the price of jowári at Supa has averaged 25 per cent. higher than that of the same grain at Indápur.

2nd.—That the price of bájri at Supa has averaged 12 per cent. higher than that of bájri at Indápur.

3rd.—That the price of jowári at Supa has averaged 2 per cent. higher than the price at Pátas.

4th.—That the price of bájri at Supa has, on the average, been the same as the price at Pátas.

10. Lieutenant Evans, in the same paragraph, offers an opinion that an increase of 15 per cent. on the Indápur rates, or, which is the same thing, of 5 per cent. on the Karkam rates (in which district is Pátas) is as much as the Supa Disirict can be fairly assessed at; and from this opinion, after considering the whole of his report, including the statement of past collections and his calculation of the future assessment by those rates, I see no reason to dissent.

11. In Lieutenant Evans's 13th paragraph will be found some additional reasons against a greater increase than 15 per cent. on the Indápur rates. In his 14th are the reasons for his confining

the returns of prices to certain towns, and in the same paragraph will be found further information regarding the disadvantages of the Bábdeo Ghát.

12. Lieutenant Evans, in his 15th paragraph, represents the district as in a state of transition from a state of great depression to one of comparative prosperity, and he rightly attributes this to the revision of the assessment of the district made under Lieutenant Shortrede. I believe his operations were by no means confined to the restoration of the old or *mámul* assessment, but that large reductions were made in its amount. Lieutenant Evans shows that the inequality of assessment is very great. This was, of course, to be expected, and the surveys were originally projected on this very account. What is mentioned with regard to what are called the *phut* or *broken numbers* or fields,—i.e., those formed out of a formerly integral estate,—is exceedingly true, and doubtless many people have managed to profit by the opportunities described by Lieutenant Evans. I also agree with Lieutenant Evans in thinking there will be a considerable number of complaints when these people are brought under the new assessment. It is obviously, however, quite as necessary to increase a low assessment obtained by an ingenious use of revenue oversights as to reduce high assessment.

13. In Lieutenant Evans's 16th paragraph the area of the district is estimated at 154,970 acres, assessed at 101,402 Ankusi rupees, of which 17,008 acres, assessed at Rs. 12,418, are held in inam, leaving as *khalsa* 137,962 acres, assessed at Rs. 88,984. I subjoin explanatory statement. The above assessment is the modified assessment introduced by Mr. Shortrede. The assessment of the district by the first survey, when it comprised only 37 instead of 39½ villages, was Rs. 1,22,703.

14. Appended to Lieutenant Evans's report will be found a statement of *jamá*, remissions, collections, &c., for the last 23 years, and also a diagram illustrative of the contents of the statement. The improvement in cultivation, &c., since Mr. Shortrede's settlement, is strikingly visible from the diagram. In the first year of his settlement, only 40,696 acres were in cultivation out of 134,528; in the last year, for which we have returns (*Fasli* 1,251), 111,768 acres were in cultivation out of 137,962. It will, however, be observed that it has been found necessary to grant leases on lower rents than those fixed by Lieutenant Shortrede. In the year last mentioned, the *jamá* on account of land was Rs. 60,457, out of which Rs. 7,884 were derivable from reduced rates, not admitting increase; or, to use the ordinary revenue terms, Rs. 7,884 were on account of *kowli*, and Rs. 2,946 on account of *ukti*. One of

the great advantages of the present revision of assessment will be the doing away of the necessity for giving out lands on kowli and ukti leases. The objections to these leases are too well known to require explanation.

15. In Lieutenant Evans's 18th paragraph he proceeds to show what have been the Jamás, remissions, collections, &c., during the seven years from the introduction of Mr. Shortrede's settlement up to the end of Fasli 1251. The aggregate jamá for these years (including every source of revenue) was Rs. 3,42,698, of which Rs. 2,95,704 was on account of land-tax. The remissions granted during these years amounted to Rs. 74,425, leaving Rs. 2,68,273 to be paid by the people, of which Rs. 71,026 were payable to Hakdars and village expenses, and Rs. 1,97,247 towards the general revenue: of this sum of Rs. 1,97,247, Rs. 23,400 were outstanding in the end of Fasli 1251, but the sum of Rs. 12,535 outstanding for that year has, probably, since been collected, leaving Rs. 10,865 outstanding for previous years. Deducting the Rs. 23,400 balances from the Rs. 2,68,273 payable by the people, it will be seen that they have paid in the seven years Rs. 2,44,873, which is at the rate of Rs. 34,983 per annum.

16. Thus it appears that, since Lieutenant Shortrede's revision of the assessment, kowli and ukti leases have been considerably in use, and that further Rs. 74,000 have been remitted out of a total jamá of Rs. 3,42,000, or, excluding other sources of revenue than land-tax, out of Rs. 2,95,000. That the remissions were generally on account of land-tax is certain. It is worthy of observation that although the statements exhibit a gradual improvement in cultivation, they show also a progressive increase in remissions: Rs. 50,000 of the Rs. 74,000 remissions have been granted in the last two years.

17. From the revenue history of this district it may very fairly be inferred that the māmūl assessment does not offer any basis on which to build up an equitable system of taxation. The revision of the Purandhar assessment was made by an officer celebrated for his talents and his perseverance in examining into detail. But it is evident that, although it relieved the people from the pressure of *heavy* taxation, it did not do away with the various evils of *unequal assessment*—kowli and ukti leases, &c.: remissions, with all their objectionable accompaniments and effects, have been still found necessary, and they can only be rendered unnecessary by a proper classification of the lands. The remarks in Lieutenant Evans's 20th paragraph are well worthy of attention.

*STATEMENT of the Assessment of the Supa District as it
now stands.*

No.	Names of Villages.							Amount.		
1	2							3		
								Rs.	a.	p.
1	Kasba Supa	...	...	...	...	...	...	9,042	5	1
2	Mouzeh Jalgaon	...	...	...	...	...	...	3,105	0	0
3	" Burhānpur	...	...	...	...	...	...	1,246	3	3
4	" Wāki	...	...	...	...	...	...	1,210	0	0
5	" Chopdaj...	...	...	...	...	...	...	1,962	3	0
6	" Ambi Khurd	...	...	...	...	...	...	1,021	10	4
7	" Nepat Valan	...	...	...	...	...	...	997	8	0
8	" Murti	...	...	...	...	...	...	1,877	3	0
9	" Korhāla Budruk	...	...	...	...	...	...	3,685	6	6
10	" Pandara	...	...	...	...	...	...	8,297	10	3
11	" Deulgaon	...	...	...	...	...	...	1,696	10	10
12	" Turduli	...	...	...	...	...	...	1,762	15	11
13	" Sonori	...	...	...	...	...	...	2,120	11	8
14	" Undauri	...	...	...	...	...	...	1,452	6	3
15	" Risa	...	...	...	...	...	...	1,548	12	1
16	" Korhāla Khurd	...	...	...	...	...	...	1,286	3	8
17	" Mudāla	...	...	...	...	...	...	3,330	0	0
18	" Rājuri	...	...	...	...	...	...	3,266	4	0
19	" Māuri	...	...	...	...	...	...	2,264	1	3
20	" Jogaori	...	...	...	...	...	...	1,663	11	2
21	" Jalgaon	...	...	...	...	...	...	2,933	6	11
22	" Jawal Arjun	...	...	...	...	...	...	1,851	10	7
23	" Wagaz	...	...	...	...	...	...	2,002	8	0
24	" Pisa	...	...	...	...	...	...	713	1	11
25	" Wadāna	...	...	...	...	...	...	1,693	11	11
26	" Pāndeshwar	...	...	...	...	...	...	2,675	7	3
27	" Anjangaon	...	...	...	...	...	...	3,278	11	11
28	" Ponda	...	...	...	...	...	...	1,095	9	9
29	" Undauri	...	...	...	...	...	...	3,812	9	7
30	" Khora	...	...	...	...	...	...	636	6	8
31	" Kāranja, Tarif Narturi	...	...	...	...	...	...	3,783	11	9
32	" Murum	...	...	...	...	...	...	5,002	13	10
33	" Hol	...	...	...	...	...	...	2,197	8	0
34	" Kololi	...	...	...	...	...	...	971	5	3
35	" Mondwa	...	...	...	...	...	...	1,439	14	8
36	" Bāburdi	...	...	...	...	...	...	1,860	3	0
37	" Kutai, Pargana Phaltan	...	...	...	...	...	...	2,294	1	3
38	" Seotakrār	...	...	...	...	...	...	277	0	0
39	" Gulancha, Pargana Shirwal	...	...	...	...	...	...	2,487	3	1
							Total...	93,748	15	2
40	Mouzeh Loni	...	...	...	...	...	...	7,605	4	8
							Grand Total...	1,01,354	3	10
							Amount entered in Lieutenant Evans' Report....	1,01,402	0	0

No. 33 of 1843.

To

LIEUTENANT A. NASH,

Superintendent, Revenue Survey and

Assessment, Poona.

SIR,

I have the honour to propose rates of assessment for the Supa Petha, and to state the data from which I have drawn my conclusions. I derive them partly from a comparison between Supa and the recently settled talukas of Bhimthari and Indápur, and partly from an inquiry into the past and present condition of the district.

2. In drawing this comparison, although I labour under the difficulties incidental to a want of personal experience as to the climate and general characteristics of Indápur and Karkam Petha, never having visited the former, and my acquaintance with the latter being limited, yet I recur to the recorded opinions of others with confidence, when I state that these two districts are marked by scanty and uncertain rains, and that jowári is the grain principally cultivated.

3. The measurement of the Supa Petha was commenced towards the latter end of November 1841, under the superintendence of Captain F. C. Wells ; but that officer being almost immediately afterwards ordered to join his regiment upon field service in Sind, I took charge of his establishment in the beginning of the ensuing January.

The total area of the Government land in the district at present consists of 137,962 acres—the ground occupied by barren hills, mountains, nullas, the sites of villages, &c., being deducted—divided into 39½ Government villages ; of this number 25 were wholly re-measured, 12 were tested, and the amount of error being within 10 per cent., they were passed, and 3 were measured for the first time, having but lately lapsed to Government.

4. Of the classification the whole is completed, with the exception of two villages. Much delay has unavoidably occurred in this part of the work, owing to our having been obliged to reject the whole of the classifier's work in several villages,—an amount of 31,907 acres,—and they had necessarily to be done over again.

5. The district has Bhimthari to its north (see the sketch map given in Appendix), from which it is separated by the range of hills immediately to the southward of Poona ; the river Nira divides it on the south from the territories of His Highness the Raja of Satara ; it has Indápur on the east, and the Saswad divi-

sion of the Purandhar Taluka on the west. As I have already observed, it contains 39½ Government villages, also 15 held in inam and jaghir. The general appearance of the country upon the banks of the rivers Kurra and Nira is flat, but intersected by strong nullahs; the northern villages are hilly, as are two or three near the western boundary and in the centre; perhaps two parts of the whole may be termed flat, one part undulating, and one hilly.

6. My impression from a residence of two seasons in it, and from a diligent inquiry, is that this district, in common with Indápur, and more particularly Karkam Petha, labours under the disadvantage of a precarious supply of rain, and its attendant deteriorating effects upon the crops. It would seem, upon a reference to the map, that lying (as a part of it does) nearer the gháts than Karkam, Supa should enjoy a more certain supply of rain; yet such would not appear to be the case, and perhaps one cause may be found in the greater proximity of the Purandhar Hills, and these holding the rain which would otherwise descend; in the same manner, although in a less degree, the Mahadeo Hills to the north of Satara, which run parallel to and within 12 miles of the river Nira, may, exercising a similar influence upon the atmosphere, account for the proverbial want of rain in Phaltan Desh and that part of Supa on the north bank of the Nira. The natives have frequently told me that the rain from the Konkan, collected upon the Purandhar range, and running down the chain of hills dividing the talukas of Bhimthari and Purandhar, descends upon the former,—perhaps because the descent is more abrupt,—and there are fewer intervening hills than in the south or Supa side. Whatever, however, may be the cause, the effect is undeniable when the growth of bájri, which requires so much more rain than jowári, in the two districts is compared. There is a tradition amongst the people,—the country between Jejuri and Bárámati was formerly cursed, the ill-effects of which remain to this day in the failure of the periodical rains.

7. The hills which separate Supa from Bhimthari constitute a drawback from which Karkam is exempt—that district being traversed by the great road from the eastward towards Poona, which is daily crowded with carts conveying the produce of our own and the neighbouring districts to “the greatest grain mart in the country.” The Bábdeo Ghát is, I believe, almost impracticable for loaded carts—at least I have never known grain sent to Poona by means of carts by this ghát; all that is conveyed there being by pack bullocks, a far inferior mode of transport to that of the large carts of Indápur and Karkam, with which the people here acknowledge their pack bullocks cannot successfully compete. It is much to be regretted that the ascent of the Bábdeo

Ghát should still continue so steep ; and nothing has hitherto been done towards improving the Rájáwari Ghát, one that is much used, more so indeed than the other. Holkar brought his plundering bands up this ghát in 1803, when he ravaged the country as far as the Nira, and our own force under the late General Sir Lionel Smith pursued the flying Peshwa in 1818 by this route. The only road for loaded carts, then, from Supa to Poona is by Kher ; but the Kher Khind is by no means free from obstructions ; from Supa to Yewat it is 14 miles ; the great road from the eastward, already alluded to, passes through Yewat.

8. Although more unfavourably situated than Karkam, and, in a measure, Indápur, with respect to a good cart-road to Poona, Supa enjoys an advantage over the latter districts in having the minor markets of Sáswad, Wái, Bhor, and Satara within reach. Jowári, I have been told, does not meet with a ready sale at Sátára, being inferior in quality to the same grain grown towards Mádhá and Yesgáon, and even nearer Satara ; bájri, however, finds a market, and jowári will always sell at a profit at Wái, Bhor, and Sáswad. From these places it finds its way to Mahád in the Konkan. Carts can reach Bhor, but, unfortunately, there are but very few in the district, except some with solid stone wheels, ill-suited for purposes of traffic.

9. From all I can learn, considerably more bájri is grown in Supa than in Indapur ; still the rabi crop of jowári predominates—another proof that the fall of rain is more scanty than in the Pimpalgaon division of Bhimthari, where the contrary is the case. A good deal of bájri may be grown in those villages where the soil is light, more from necessity than choice : much of the land here is unsuited to produce a kharif crop, being deep and heavy.

10. Having compared the several districts already named as regards climate, products, and situation with respect to markets, it remains to conclude this part of the subject by a reference to the average prices of produce which, it will be seen, are now chiefly regulated by proximity or otherwise to Poona, and the facility, or the contrary, of the means of transport by good roads and carts, or by pack bullocks and steep gháts. The transit duties, whilst they existed, tended much, as remarked by you, to create minor markets in the district and cause a kind of monopoly. I have, therefore, rejected, as influenced by these trammels of free trade, the returns of the prices of grain previous to their abolition, and should prefer taking the average prices of the last five years as a criterion whereby to judge of the relative value of his produce to the ryot in each district, and his consequent ability to pay a greater or less amount of rent.

11. It is, I confess, with considerable hesitation that I attempt to draw conclusions from the returns which were furnished me of the prices at Pátas, Supa, and Indápur, &c., by the respective native revenue officers at those places ; but as elaborate calculations to ascertain the gross produce, however carefully framed, have been found perfectly useless for all practical purposes, perhaps having once fixed a set of rates for a district as Indápur, which have stood the test of time, and are found to ensure the objects in view, viz., a light assessment that can be collected in all ordinary seasons, without having recourse to that bane of all exertions—annual remissions, no better means of introducing the same system into an adjoining district could be adopted than the one I have attempted to pursue, both in the inquiries I have instituted as to climate, &c., and now to be made as to the relative prices of produce.

12. From the table marked A it will be seen—

1st.—That jowári at Supa averages during the last five years 25 per cent. higher than jowári at Indápur.

2nd.—Bájri at Supa averages during the same period about 12 per cent. higher than bájri at Indápur.

3rd.—Jowári at Supa averages during the last five years 2 per cent. higher than jowári at Pátas.

4th.—Bájri averages the same at Supa as at Pátas.

By means of Table B, we are enabled to compare the average prices of grain at Indápur, Supa, and Pátas for the last 25 years, and the result is as follows :—

1st.—Jowári at Supa averages about 14 per cent. higher than jowári at Indápur.

2nd.—Bájri at Supa averages about 8 per cent. higher than bájri at Indápur.

3rd.—Jowári at Supa averages about 5 per cent. higher than jowári at Pátas.

4th.—Bájri at Supa averages about 6 per cent. higher than bájri at Pátas.

The Table B has been given rather to show the gradual declension in the value of produce from the year we got the country to the present, than as valuable data to go upon, and, as I have before observed, the average prices since the abolition of the transit duties rather seem to offer the kind of information most required. From an attentive examination of the table, I should think that an increase of 15 per cent. upon the Indápur rates, or that, which is the same thing, 5 per cent. upon those of Karkam Petha, is as much as Supa can bear : the rate can hardly be made higher, for the difference of 25 per cent. between jowári at Indápur and Supa.

in favour of the latter place, could not fairly be taken as the increase to be imposed upon Supa, when we find that bájri there barely fetches 12 per cent. higher than at Indápur. The disparity observable at different places between the relative value of the grain with respect to jowári is singular and difficult to account for. From a comparison I have made from the appended tables I find—

1st.—Bájri at Indápur averages 32 per cent. higher than jowári at Indápur.

2nd.—Bájri at Sáswad averages 34 per cent. higher than jowári at Sáswad.

3rd.—Bájri at Supa averages 26 per cent. higher than jowári at Supa.

4th.—Bájri at Pátas averages 25 per cent. higher than jowári at Pátas.

13. You have remarked in another place that bájri will always fetch an enhanced price at Indápur, from that place being distant from any large market; and it may be that, as there is so little of it cultivated, and all produce travels eastward towards the gháts, that the circumstance may exercise an influence in causing the grain to bear so high a price at Indápur—at least, I hardly know how to account for it in any other way. In addition to what I have already stated, there is another reason against raising the rates for Supa more than 15 per cent. higher than those of Indápur, because, in the event of doing so, Karkam would secure a superiority unwarranted, as it appears to me, by its situation with respect to markets, and its advantages with regard to climate. I, therefore, look upon 15 per cent. as the maximum of any rates to be imposed upon Supa.

14. It may possibly be objected that Supa being situated in a corner of the district to which it gives its name, the prices of grain at a distance may differ, and such may possibly at times be the case; but I doubt the difference being more than 1 per cent., now that the transit duties are no longer in existence. I did, however, try to get returns from Wargaon, a flourishing inam village, where there is a small bazaar and several wáris, but I was unsuccessful in framing any correct tables. I thought it useless to send for information as to their prices at Phaltan and Bárámati, as the flow of traffic is in the other direction. I have very correct returns from Sáswad, but I do not know that my furnishing them in this place would be of any assistance in determining rates of assessment for Supa: they can, however, be forwarded in detail, if necessary. Bájri and jowári at Poona averages between 20 and 22 per cent. higher than at Sáswad; this is owing to the range of gháts which intervene. In my 7th paragraph I have adverted to the steepness of the ascent of the

Bábdeo Ghát precluding any traffic by means of loaded carts; nor do I think, venturing an unprofessional opinion, that it would cost less to level this ghát than it would to abandon the line altogether, and open the Rájáwari Ghát for carts. So little traffic is there at present along the made road from Poona to the Nira Bridge, that I have seen the road itself after the rains almost green; were the Rájáwari line adopted, it would branch off from Loni (on the Sholápur road) and join the old road somewhere near Jejuri; its advantages would operate in the most beneficial manner, and we might then have a chance of seeing Lieutenant Wingate's cart introduced into Purandhar, and the miserable mode of transport, now the only one, by pack bullocks abandoned; the revenue, too, would be more certain. Supa, had the means of communication with Poona been otherwise than they are, might have borne with ease a higher assessment than it appears can now be imposed.

15. The district is now in course of transition from a state of great depression to one of comparative prosperity. The *mámul* rates were re-introduced in Fasli 1245, and since that year the improvement in the condition of the people has been annual. These rates enjoy the privilege of age, and as coming after the high settlement of the survey, meet with more favour than any intrinsic merits they possess, should cause them to deserve. What strikes one most, is their extreme inequality in adjacent villages: land of the same quality pays double in one village to land in the other; still no ryot ever thought of finding fault with the inconsistency, though the same person would be the very first to complain against a tithe of a like difference of assessment imposed by the present survey: such, however, is the veneration for established custom, if it be good or bad, in all countries. The inequality alluded to, is owing partly to that fluctuating measure, the *bigah* being used to designate land of exactly the same quality, but of a greater or less extent; and when such is the case, it is owing, I have been told, to the circumstance of certain villages not having been measured by the last survey under the Peshwas (that by Naro Appaji), as they were alienated at the time in *inam* or *jaghir*: this is one reason. Another must be referred to Captain Shortrede's mode of apportioning the *mámul* assessment to the survey fields, which were retained when the *mámul* was re-introduced; for instance, a *dagh*, or small holding, may have been rated by the *mámul* at 60 *bigahs*, but being found at Mr. Pringle's survey to contain a greater number of acres than were deemed convenient to retain as one field, it was divided into two or more separate fields called *phut numbers*, and in proportion to the number of acres in each, and often without reference to the soil, the field was said to contain so many of the *bigahs* of the whole *dagh* or holding; this was in effect making

the measure one of quantity, not of quality, which it really is. Upon Captain Shortrede's making the settlement according to the *mámul*, it is evident that if *A* got No. 1 field, containing certainly one-half the acres of the *dagh*, and, therefore, by the mode of computation observed, half the *mámul* bigahs, but of all the inferior soil, he was unfairly assessed, because *B*, of No. 2, had all the good land, although not a greater number of acres, and both parties paid the same rent. This has, I am persuaded, pressed very hardly upon individuals; and the only way in which it could have been avoided, would have been by placing the assessment, not upon the survey *phut numbers*, but upon the *daghs* themselves; the *phut numbers* must, however, in that case have been sacrificed. I mention this, because as the present survey will raise the rents in some entire villages, and individuals will have to pay higher than formerly, so numerous complaints may be looked for, whatever the rates may be, even should they be those of Indápur, which, of course, will not be the case. It could hardly have been expected that the bigahs placed opposite the *phut numbers* in the *Thalwárs* would ever have been required as data in giving an assessment, because no one could have supposed at the time that the *mámul* just superseded by the survey would in return supersede the latter.

16. The Supa Petha contains 154,970 acres, assessed at Ankusi Rs. 1,01,402; but from this number 17,008 acres held in inam, and assessed at Ankusi Rs. 12,418, must be deducted. There will then remain 137,962 acres at present assessed at Ankusi Rs. 88,984; but that this amount, although so much less than the survey assessment, has never been realized, will appear upon an examination of the accompanying diagram and statement of the *jamábandi*, collections, remissions for the last 23 years (see Appendix, Table D).

17. I have thought it needless to go into much detail with regard to the revenue of the district, either before or after the former survey, until the re-introduction of the *mámul* under Captain Shortrede's superintendence, because the circumstance of that officer's having been appointed to this duty is sufficient evidence to prove that the *Paimásh* settlement was too high, and because it was found expedient to return to that system which the survey, at much expense, had superseded. I shall, therefore, when referring to the figured statement, confine myself to the system of revenue management now in force, which appears to have been made the basis of the *jamábandi* of Fasli 1245, although not entirely introduced until the following year. In 1245, out of 132,669 acres the district then contained, only 40,696 were in cultivation; and of this the whole, with the exception of 1,428 acres, was held upon *susti* rates. Since that year *kowli* and *ukti* rates have been in

numerous instances resorted to, until we find that in Fasli 1251, Ankusi Rs. 7,884 were settled to be paid for land taken upon kowli, and Ankusi Rs. 2,946 for land let out upon ukti rates, making a total of Ankusi Rs. 10,830 out of an assessment of Ankusi Rs. 60,457, or less than one-sixth of the whole revenue of the land in cultivation. I think, from what I have seen, that the prosperity of a district let out at these rates can never be depended upon; persons are attracted by the low rates, and they generally manage to leave when the inducements which brought them no longer exist; it is likewise unfair towards our own industrious watandars to allow these interlopers an advantage over them. The new survey will, however, if the assessment imposed by it takes no more in proportion from the ryot of Supá than him of Indápur, alter all this, and the necessity of resorting to kowli and ukti rates will, it is to be hoped, disappear, except in a few instances.

18. Including the amount for Bábits and Sáyer Jamá, the revenues collected from 1245 to 1251 Fasli (seven years) appears to have been Ankusi Rs. 3,42,698; out of this, Rs. 74,425 were granted as remission for failure of crops at the annual jamábandi, Rs. 71,026 were paid to hakdars and for village expenses, leaving Ankusi Rs. 1,97,248 to be collected on account of Government.

19. I regret to state that, notwithstanding all my endeavours to obtain it, a return for Fasli 1252 and a statement of the actual collections for the preceding years up to the 30th April 1843 have not yet reached me from the district officer, owing, I imagine, to the very large amount of work required from the Mahálkari of Supa; but this circumstance will not, I think, cause any difference in your opinion as to the working of the mámu, system up to the 30th April 1842, to which date the figured statement is made up (Appendix D). In my last paragraph we have seen that Ankusi Rs. 1,97,248 remained to be collected after the remission for failure of crops, payments to hakdars, and village expenses had been deducted. Of this sum, Rs. 1,61,725 were collected within the years it became due; Rs. 12,123 were afterwards realized, making a total of Ankusi Rs. 1,73,848; and Rs. 23,400 remain outstanding; but of this amount Ankusi Rs. 12,535 are for Fusli 1251; still, after deducting that sum, the balances are considerable, being Ankusi Rs. 10,865; and it is to be remembered that no less a sum than Rs. 74,425 had already been remitted by the Collector when he made his annual settlement.

20. The effect of such a system as that which carries with it an almost absolute necessity for constant remissions, is evident throughout the whole of the Supa District by its having induced a

careless mode of cultivation, and a listlessness and apathy quite melancholy to behold ; nearly every man now, as a matter of course, makes a petition for a remission on account of failure of crops, arguing, that if he gets it—well, and if not—why he will be no worse off than before. I have ridden through fields of jowári nearly as high as my horse's head, and have been told upon inquiry that a remission has been asked for. The idle Kunbi would, I have no doubt, prefer the continuance of the present system, because it is immaterial whether he works hard or not : if he does, and his crop be a good one, he pays his full rent ; if he has been idle, and his crop be bad, he gets a remission ; this really seems to be offering a direct premium upon idleness.

21. Adding to the Ankusi Rs. 1,73,848, mentioned in paragraph 19 as having been actually collected, the amount paid to hakdars and for village expenses, viz., Ankusi Rs. 71,026, we should find that in seven years Ankusi Rs. 2,44,874 were collected from the district, which sum gives upon an average Rs. 34,982 for each year,—a very small sum certainly when we see that in 1232 Fasli the district, which only contained 122,348 acres, yielded Rs. 72,556, and that now, with 137,962 acres, it produces little more than half that sum : the three last seasons, however, have been unusually bad, owing to a want of rain.

22. The proposed rates would, were all the land in the district cultivated, yield somewhere about Company's Rs. 58,203, that is, assuming the average rate per acre to be six annas and nine pies (see Appendix F) ; from this amount, however, a small sum would require deduction on account of Kurans, Seotakrár, Sherimakta, &c., now brought to account amongst the Bábtis, but already included in my estimate of the sum which the whole of the land capable of cultivation contained in the district is likely to produce ; or that, which is the same thing, if the sum they yielded in Fasli 1251 be deducted from the average of the Bábtis for the last seven years, we shall have as follows : Land-tax, Company's Rs. 5,820 ; Bábtí, Ankusi Rs. 3,598 ; and Sáyer Jamá, Ankusi Rs. 1,713 : total Rs. 63,514. To this add the exchange in favour of the Company's Rs. about 2,328, and we have a grand total of Ankusi Rs. 65,842. I have kept to this rupee for the sake of uniformity, although the accounts have for some years past been kept in Company's Rupees : the difference is about 4 per cent. in favour of the latter.

23. To this total must be added, when imposed, the revenue on the bagayet land of this district, which will, I presume, be assimilated in that respect to those already settled. I hardly like to venture a surmise as to the probable amount of this item, but I

do not imagine it will exceed a few thousand rupees. The propriety of the tax is no longer an open question, so I do not discuss the subject, nor have I proposed any rates for bagayet. I am, however, if you wish it, ready to do so ; but I should prefer postponing their consideration until I again visit the district after the rains, and when all the bagayet will be measured.

24. As I have already expressed my sentiments to you with regard to boundaries, I do not again recur to the subject, for I have nothing further to say in addition to that which I had the honour to state in my letter of the 20th ultimo. I have only to add that I trust a speedy decision may be passed upon the important point which forms the subject of this letter, in order that the pratbandi assessment may be introduced at the ensuing jamabandi.

I have, &c.,

E. EVANS,

Assistant Superintendent, Revenue Survey.

Poona, 8th July 1843.

A.

*Prices of Grain during the undermentioned Years in Indápur,
Pátas, and Supa.*

Years, Fasli.	Indápur.		Pátas.		Supa.	
	Jowári.	Bájri.	Jowári.	Bájri.	Jowári.	Bájri.
1228 ...	11	6½	17	12	19	18
1229 ...	15	17	18½	22	19	11
1230 ...	31	27	22	26	22	20
1231 ...	50	38	52	64	44	20
1232 ...	60	28	112	28	76	46
1233 ...	27	29	26	12½	24	40
1234 ...	13½	15½	12	17	14	12
1235 ...	35	20½	33	36	37	16
1236 ...	52	52	46	33	46	35
1237 ...	52	42	29	34	27	32
1238 ...	60	53	66	44	56	31
1239 ...	44	32	40	38	32	38½
1240 ...	40	39	40	33	38	46½
1241 ...	60	36	52	32	42	35
1242 ...	20	34	22	24	35	81
1243 ...	40	22	44	52	40½	20
1244 ...	60	28	50	40	46	81½
1245 ...	36	32	34	34	37	46
1246 ...	50	32	44	44	50	35
1247 ...	64	42	56	32	50	31
1248 ...	38	40	34	34	32	44
1249 ...	56	36	48	38	44	31
1250 ...	52	32	48	38	46	34
1251 ...	60	46	56	36	46	35
1252 ...	80	48	64	46	64	40
25	1,096½	827½	1,065½	849½	986½	779½
Add—Difference ...	137½	103½	49½	39½	92½	76½
Poona Seers ...	1,234	931	1,115	889	1,079	856
Average Seers for one Rupee ...	49	37	45	36	43	34

Statement of the Jamábandi Collections, Remissions, Balances, &c., of

Number.	Number of Villages.	Years (Full).	Ain Jama.						Sáyer Jamá.			
			Land Assessment.					Total Ain Jamá.	Sáyer Jamá.	Alada Nasur belk.	Total Jamábandi.	
			Sauti.	Kowli.	Ukti.	Bagayut.	Total.					Báda.
1	26	1229	22,377	17,288	8,789	165	48,519	3,913	47,452	4,042	16	51,494
2	26	1230	30,531	12,431	4,001	390	47,353	7,293	54,646	5,236	33	59,882
3	26	1231	32,846	17,739	1,200	430	52,216	10,909	63,125	5,000	34	68,125
4	26	1232	45,507	16,738	1,503	390	57,139	11,148	68,287	8,035	34	76,322
5	26	1233	40,552	12,755	1,521	390	55,188	11,684	66,872	4,961	33	71,833
6	26	1234	32,119	7,196	1,782	385	42,483	10,275	52,758	4,540	34	57,298
7	26	1235	22,881	1,898	8,586	387	43,743	9,156	42,899	4,063	34	47,000
8	27	1236	41,530	2,421	862	396	45,210	9,236	54,446	4,545	36	58,991
9	27	1237	26,826	2,902	606	414	31,448	7,544	38,992	2,252	35	42,244
10	27	1238	23,135	3,520	2,772	361	30,788	7,209	37,998	4,020	36	42,018
11	27	1239	51,196	..	..	..	51,196	4,757	55,953	2,180	37	58,133
12	28	1240	17,051	16,945	64	..	34,060	2,196	37,256	2,859	38	40,115
13	28	1241	20,456	2,076	69	..	40,601	2,580	43,181	2,125	38	45,306
14	28	1242	22,417	16,757	67	..	39,241	2,031	41,271	2,064	39	44,335
15	28	1243	30,909	17,669	113	..	48,781	2,251	51,032	2,362	39	53,394
16	28	1244	30,067	334	414	455	40,269	1,978	42,247	2,204	39	44,451
17	28	1245	26,796	164	389	210	27,549	4,183	31,732	1,768	..	33,500
18	28½	1246	32,279	590	646	181	33,696	4,492	38,188	2,075	38	40,263
19	28½	1247	22,864	2,095	600	180	25,740	5,135	30,875	1,288	39	32,163
20	28½	1248	23,394	4,853	396	268	28,891	4,024	32,915	1,405	39	34,320
21	29½	1249	37,579	6,284	2,775	177	46,816	4,672	51,488	1,630	41	53,118
22	29½	1250	42,610	6,619	2,149	177	52,555	2,749	55,304	1,731	41	57,035
23	29½	1251	49,450	7,884	2,946	177	60,457	2,749	63,206	1,867	29	65,073
Total for 7 years...			254,952	28,479	10,901	1,370	2,95,704	35,004	3,30,708	11,764	227	3,42,472

Supa Petha from Fasli 1229 to Fasli 1251, both years inclusive.

Deduct Remissions.				Collected within the year up to 30th April.	Afterwards remitted.	Afterwards collected up to 30th April 1849.	Total collected.	Balance.	Actually collected, including G4on Kharch and payments to Hakdars.	Land Assessment, deducting B4bdi and B4yer Jama.	Actual Collections on account of Land Assessment.
Remissions at the Jam4-bandl.	Hakdars and G4on Kharch.	Total.	To be collected.								
..	6,609	6,609	44,881	40,506	..	4,375	44,881	..	51,490	43,519	43,519
..	14,455	14,455	45,459	45,459	..	..	45,459	..	59,914	47,353	47,353
30	14,722	14,722	53,407	48,697	..	4,710	53,407	..	68,139	52,216	52,186
..	16,312	16,312	57,044	27,576	801	38,068	56,344	..	72,556	57,189	56,338
554	16,471	17,025	54,842	1,817	46,808	6,217	8,034	..	24,505	55,188	7,326
158	13,881	14,089	43,293	3,405	34,847	5,041	8,446	..	22,327	42,483	7,478
..	11,476	11,476	35,550	26,631	6,280	2,534	29,155	135	40,631	43,743	27,348
..	12,566	12,566	46,461	10,996	16,056	18,063	29,649	755	42,216	45,210	28,309
..	10,310	10,310	32,089	10,971	20,660	..	10,971	438	21,182	31,449	10,351
..	10,368	10,368	31,086	20,599	2,215	7,232	28,121	1,351	38,469	30,789	27,323
..	8,967	8,967	50,184	1,427	..	48,108	46,535	3,649	55,501	51,196	47,547
28,323	3,628	31,980	8,305	4,901	..	3,247	8,148	57	11,776	34,080	5,680
11,494	10,002	21,496	24,547	21,764	..	3,080	24,794	53	34,796	40,601	29,054
32,867	5,437	38,305	6,060	4,801	..	1,284	6,035	25	11,472	39,240	6,348
..	14,074	14,074	41,288	38,527	..	1,484	40,312	1,047	54,386	48,781	47,734
..	12,284	12,284	33,206	22,129	..	9,826	31,955	1,251	44,239	40,299	39,017
8	7,077	7,055	26,415	17,239	..	1,798	19,086	7,278	26,113	27,549	20,163
4,159	9,164	13,323	26,978	23,951	..	2,023	26,023	945	35,197	33,696	23,592
1,969	8,943	10,812	31,391	27,596	..	3,453	31,048	343	39,891	35,740	33,428
8,245	8,223	16,468	27,891	25,276	..	2,260	27,537	355	35,760	38,891	30,292
7,998	12,178	20,046	33,112	29,174	..	2,375	31,549	1,563	43,727	46,816	37,385
29,282	9,192	38,485	19,592	19,311	..	..	19,311	281	26,508	52,555	22,982
22,264	16,349	29,233	31,899	19,178	..	156	19,334	12,535	25,683	60,457	26,088
74,425	71,026	1,84,452	1,97,248	1,61,725	..	12,123	1,73,848	23,400	2,44,874	2,95,704	1,97,880

No. 1208 of 1843.

To

THE REVENUE COMMISSIONER.

SIR,

In transmitting reports from Messrs. Nash and Evans, of the Revenue Survey, relative to the rates of assessment on jerayet lands which they propose to introduce into the Supa sub-division of the Purandhar Pargana, I have the honour to request the sanction of yourself and Government to the introduction of the rates proposed.

2. The reports of these officers show the inequality of assessment, resulting from the modification of the *mámul* rates introduced by Lieutenant Shortrede, and the existence of a high taxation as exemplified by the fact that lands to the extent of one-sixth of the whole cultivation were granted on *kowli* and *ukti* rates of assessment.

3. The principles on which the proposed rates of assessment have been fixed, are those which have guided the survey officers in previously settled districts, namely, the prices of grain, climate, position with reference to markets, &c. ; and the conclusion arrived at is, that the Supa Petha should be assessed at an increase of 15 per cent. on the *Indápur* rates, or 5 per cent. on those of *Karkam*. The proposed rates are given in detail in Appendix F, attached to Mr. Evans's report.

4. The Supa sub-division of 39½ villages comprises an area of 137,962 acres, liable to pay rent to Government, and assessed under Lieutenant Shortrede's modification of the *mámul* rates at *Ankusi* Rs. 88,984, equal to Company's Rs. 85,858.

5. The proposed rates of assessment on the jerayet lands will yield a *kamál* rent of Rs. 58,203, and the *jamá* from lands now under cultivation will amount to Rs. 47,000—a larger sum than is at present collected.

6. Mr. Nash estimates that the bagayet lands will yield a rent of not less than Rs. 3,000. The rate and mode of assessment he proposes are the same as those carried into effect in the districts already settled, namely, the sum of 2 rupees per acre in excess of the jerayet rate to be assessed on the number of acres which may be fixed for each well by the surveying officer.

I have, &c.,

(Signed) J. D. INVERARITY,

First Assistant Collector in charge.

Poona, 23rd August 1843.

Extract, Paras. 3 and 4, of a Letter from the Revenue Commissioner to Government, No. 964, of 8th September last.

"*Para. 3.*—This advance is stated by Lieutenant Evans, in paragraph 12, to be, in his opinion, 'as much as Supa can bear'; and from this opinion Lieutenant Nash, in paragraph 10, observes that he sees no reason to dissent. It is not, however, clear how they make out sufficient grounds for the proposed advance in the Karkam rates. I can trace in their reports no superiority on the part of 'Supa,' except in the price of grain; and although, on the average of 25 years, 'jowári' is stated by Lieutenant Evans, in paragraph 12, to have been 5 per cent. and bájri 6 per cent. higher in Supa than in 'Pátas,' yet this average is argued to be of less value than that of the years since the abolition of the transit duties, according to which there is only a difference in the price of 'jowári' of 2 per cent., and none in that of bájri (Lieutenant Nash's paragraph 9); and on referring to the table, this difference even had vanished during the last year for which the prices are given.

"*Para. 4.*—The locality of 'Karkam,' with respect to the Poona market, was admitted as a ground of distinction between it and 'Indápur,' and a difference of price would now seem to exist. 'Supa,' owing to the want of a cart-road, does not benefit so much as Karkam by the Poona market; but the markets of Sáswad, Wái, and Bhor are supposed to compensate for the disadvantage in this respect, which may bring them to an equality; but, as above observed, I do not see how any superiority is established, and I hesitate, therefore, to recommend any advance in the rates fixed for the Karkam Petha on this account."

(True Extracts.)

(Signed) D. BLANE,
Revenue Commissioner, Southern Division.

No. 311 OF 1843.

TERRITORIAL DEPARTMENT (REVENUE).

To

D. BLANE, Esq.,

Revenue Commissioner, Southern Division.

SIR,

I am directed by the Honourable the Governor in Council to acknowledge the receipt of your letter No. 964, dated the 8th ultimo, with its enclosures, being a letter from the Assistant Collector in charge of Poona, and reports by Lieutenant Nash, Super-

intendent of the Revenue Survey in the Deccan, and his Assistant, Lieutenant Evans, on the raised rates of assessment proposed for the Supa division of the Purandhar Pargana, in the Poona Collectorate.

2. In reply, I am desired to observe that the adoption, for the Supa division of Purandhar, of the rates of the Karkam division of Bhimthari, increased by 5 per cent.—these latter being already 10 per cent. above those of Indápur—does not seem to be advisable, and His Honour in Council agrees with you in preferring the Karkam rates as they stand. The result on the revenue of Supa will still be to bring the amount in excess of what has of late years been realized. These rates should, I am instructed to remark, be introduced during the present season.

3. The Governor in Council desires that the bagayet rate be fixed, as in Indápur, at Rs. 2 per acre.

4. That portion of the present correspondence which relates to the state of the Bábdeo Ghát, and to the improvement of the means of communication, has, I am directed to state, been transferred to the General Department, in order that the Superintendent of Roads and Tanks may thence be consulted on the points brought forward by Lieutenant Evans.

5. The report by Lieutenant Evans now submitted by you, which is the first from him since he joined the survey, I am desired by the Honourable the Governor in Council to observe, does that gentleman much credit, and exhibits intelligence, activity, and a perfect acquaintance with the duty on which he is engaged.

I have, &c.,

(Signed) L. R. REID,
Chief Secretary.

Bombay Castle, 13th October 1843.

No. 1953 of 1873.

*Poona, 17th October 1873.***MEMORANDUM.**

The accompanying papers contain proposals by the Superintendent, Poona and Násik Survey, for the application of a revised assessment to 39 villages comprising the former Mahálkari's division of Supa as it existed at the time it was brought under settlement.

2. The first settlement reports represent the district to have been at that time in the course of transition from a state of great depression to one of comparative prosperity, consequent on the reduction of assessment which had then been recently effected by Captain Shortrede's revision of Mr. Pringle's rates. From the general account given of the result of this measure, it appears that the Jamá, which, under Mr. Pringle's assessment, amounted to Rs. 1,22,703, was reduced to Rs. 88,984. But, owing to the defective manner in which the revision was effected, the levy of Captain Shortrede's modified assessment was found to be impracticable, and resort was had to reduced ukti and kowli rates. But these expedients failed to stop the decline in the revenue, which, in the two last years preceding the introduction of the survey settlement, had fallen to 23 and 25,000 rupees, respectively.

3. The survey officers, however, were evidently of opinion that the collections at this period did not represent the revenue which might fairly be levied from this district under a properly

adjusted settlement, and they accordingly fixed their assessment* considerably in excess of what was then being realized. The result shows that the capabilities of the district were by no means over-estimated, for the settlement seems from the first to have worked favourably ; and at the termination of the lease we find that the resources of the district have been considerably augmented, whilst the increase in agricultural stock and implements speaks favourably for the present condition of the people.

4. For evidence as to the existence of the state of things described above, I would refer to the statistical and other general information given in paragraphs 8 and 9 of the Superintendent's Revision Report. On examining the comparative returns referred to, it will be perceived that during the thirty-years' interval the population has increased about 40 per cent.; buffaloes, cows, and draft bullocks from 10 to 30 ; and carts 200 per cent.; whilst 71 per cent. has been added to the number of irrigation and drinking wells

Mr. Fletcher, the Assistant, by whom the classification of the district was effected, in reporting on the condition of the people, states that in every village some men are to be found entirely out of debt, and that there are but few deeply involved.

5. The settlement, too, whilst productive of these beneficial results to the people and district generally, has, at the same time, been most successful in a financial point of view. It was inaugurated, as before mentioned, with a revenue amounting in round numbers to Rs. 25,000. In the first decade our collections had nearly doubled, the average annual revenue being shown to be Rs. 48,856 ; in the next decade it had run up to Rs. 56,082 ; and for the last it amounted to Rs. 55,500. The collections for the past year were Rs. 57,461 ; and the papers show a return of 1,830, acres of waste, bearing an assessment of Rs. 443.

6. These results need no comment, and we may, therefore proceed to the discussion of the question of what increase of assessment it will be fair and expedient now to make in consideration of the improved state of things brought about mainly by the light rates of the present settlement.

7. It will be observed that the Superintendent attaches considerable importance to climate. This, however, does not directly affect the question of increase, for it may be safely assumed that there has been no change in this respect during the lease, and that the rainfall is just as uncertain now as it was thirty years ago. That the officers by whom the first settlement was effected were fully aware of its precarious and uncertain nature, is evident from their remarks upon this subject. Lieutenant Evans speaks of the proverbial want of rain in the Phaltan* Desh and the part of Supa on the north bank of Nira. And again, in allusion to the subject, he states as follows :—

*Independent State of Phaltan, bordering on the south.

“ There is a tradition amongst the people that the country between Jejuri and Baramati† was formerly cursed, the ill effects of which remain to this day in the failure of the periodical rains.”

†This includes the Supa Mahal.

8. The Superintendent is of opinion that there is but little difference between the rainfall of Indapur and Supa, and he would put the two upon a par in this respect, which the exception of a few villages on the western border of Supa, which he considers to have some little advantage over the rest, owing to their being more within the influence of the Púrandhar range of hills. There is no doubt, in my opinion, of the superiority in regard to climate which the Superintendent assigns to this part of the district ; and I consider he is right in proposing to make his rates on this account somewhat higher here than in the rest of the district.

9. But, besides their more certain rainfall, the villages on the western side of the district are also more favourably circumstanced in regard to markets and communications. They are nearer the great Poona market, to which they have easy access, either by the road passing by Supa to the Khergaon Railway station, and which joins the Sholapur trunk road near that station, or direct by the fine road over the Diva Ghát. Climate and market alike, therefore, indicate the western part of the district to be the most favourably circumstanced ; and I consider the Superintendent has displayed good judgment in proposing to put his highest rate on this part of it.

10. The Superintendent explains in paragraph 24 that he proposes to have altogether four classes of rates. The first, which comprises only two villages with a maximum of Rs. 1-6-0, I am inclined to think is unnecessary. There can hardly be any appreciable difference in climate in favour of these villages ; and as they are at a considerable distance from Poona, being on the extreme south-western boundary of the district, I would, therefore, do away with this class, and merge them in the next highest rate of Rs. 1-4-0. The villages put under the Superintendent's other classes are generally well assorted ; but I think the grouping will be improved by transferring a few villages from the second to the third, and a few also from the latter to the fourth division, for which he has fixed a rupee maximum in assimilation to the rates imposed generally in the Indápur District.

11. In accordance with the foregoing suggestions, I propose that the four villages marginally noted should be transferred from the Rs. 1-4-0 to the Rs. 1-2-0 class of rates. The change is desirable in order to place these villages in the same class as Supa, with which they are closely allied in point of climate and market advantages. The other modification in the grouping advocated by me is to transfer the five villages given in margin from the Rs. 1-2-0 to the Re. 1 rate. This change is also desirable chiefly on climatic grounds, for the villages can scarcely be said to be without the range of that uncertain climate which is characteristic of the part of the district bordering on the Phaltan State. These changes make but little difference in the general result, but will provide for a reduction in a few villages in which it is advisable to have our rates as moderate as can be, consistently with the application of the general principles on which our grouping is effected.

Mondwa, No. 7 of State- ment.	
Murti, No. 8 do.	
Jogaari, No. 5 do.	
Ambi, No. 3 do.	
Mudála, No. 22 of Statement.	
Murum, No. 23 of Statement.	
Korhála Khurd, No. 19 of Statement.	
Korhála Budruk, No. 20 of Statement.	
Hol, No. 17 of State- ment.	

12. Taking the results as given by the Superintendent in his 28th paragraph, it will be perceived that his proposed rates will raise the assessment on the present occupied lands from Rs. 57,461 to Rs. 81,713—the difference of Rs. 24,252 being equivalent to an increase of 42 per cent. The increase is considerably less than has recently been made in some of the adjoining districts ; but this, as explained by the Superintendent, is not the result of a change of system in our revision operations, or of any departure from the standard upon which the re-settlement of other districts has been effected, but is attributable almost entirely to the circumstance of the original classification of this district having been better done, and more in accordance with the established system now in force in the department than we have found to be the case with other previously settled districts.

13. In proof of the correctness of this opinion, I would refer to the statement given in para. 25, which shows how closely the average rate of the old and new classification agrees in most cases.

The increase will probably be under 40 per cent. when the reductions herein advocated are made, and the reduction for distance from village is also accounted for.

It is to be regretted that the district was not surveyed *de novo* at the first settlement in place of adopting the measurements of Mr. Pringle's former survey, which, when compared with those of our recent survey, show a decrease of 14,598 acres in the total area of the culturable land of the district. But, notwithstanding the assessment of this additional area, the increase, as before mentioned, is but 42 per cent, for the whole district.

14. This rate of increase appears unduly small when compared with the rise in prices, which, according to the statement given in para. 19, is shown to be 130 to 134 per cent. for jowári, and from 131 to 135 for bájri. It should be noted, however, that these results are obtained by taking the difference in the averages of the prices of the first and last decades of the settlement period. But as the latter decade includes the exceptionally high prices of the last few years, it would be unsafe to accept the results obtained from it as a correct statement of the actual increase in the value of agricultural produce since the first settlement was introduced. We shall, however, obtain a fair estimate of what it amounts to, by taking the average range of prices for a series of years prior to the introduction of the settlement, and comparing it with the average of a given subsequent period when prices were not influenced by any unusual occurrence.

15. The periods I would select for this comparison are the 25 years before, and the second decade under the settlement. The

average for the former period in the two local markets is 44 seers,

* Taking Supa only. according to the returns appended to Lieutenant Evans's report, and for the latter 26* seers, as shown in statement given in para. 19—the difference being equivalent to a rise of 69 per cent. I think we may anticipate that jowári will rarely, if ever, be below 26 seers per rupee, if we take the range of prices for the whole year throughout; and as this rate gives us an increase of 69 per cent. on the prices adopted at the past settlement, it is evident that our new assessment in being fixed at 40 per cent. increase is a most moderate demand.

16. With this expression of my opinion upon the question discussed in these papers, I beg to recommend the Superintendent's proposals for the re-settlement of the district for the sanction of Government, subject to the slight modifications herein suggested.

J. T. FRANCIS, Colonel,
Survey and Settlement Commissioner, N. D.

No. 4346 of 1873.

REVENUE DEPARTMENT.

Camp Karwar, 31st October 1873.

MEMORANDUM.

The Revenue Commissioner, S. D., has the honour to submit

Letter from the Collector of Poona, No. 1673, dated 16th September 1873, with accompaniments.

Memorandum from the Survey and Settlement Commissioner, N. D., No. 1953, dated 17th October 1873, with accompaniments.

correspondence, as per margin, on the revision settlement of 39 villages, of which 30 belong, in virtue of former transfers, to the Bhimthari Taluka and 9 to the Sáswad Taluka of the Poona Collectorate.

2. The proposals of the Superintendent of Survey, Colonel Waddington, have been so carefully discussed in detail by the Collector of Poona and the Commissioner of Survey and Settlement, N. D., that the Revenue Commissioner does not think it necessary to go over the same ground in detail again, and will content himself with the expression of concurrence in the Collector's remarks, reserving his last paragraph for notice further on.

3. Both the Survey Commissioner and the Collector notice favourably the improved economic condition of the district since the introduction of the Survey. During the thirty years' lease there

has been a large increase in population, houses, wells, cattle, and stock, especially in carts, the number of which has risen 200 per cent., or from 191 in 1843 to 578 in 1873.

4. As in all recent cases of revision of the old survey leases an increase of the Government demand, based principally on the permanent rise in the price of agricultural produce, is proposed by the Superintendent of Survey, and is supported by the Collector, and with slight modifications by Colonel Francis.

5. Colonel Waddington's original proposals provide for 4 classes of maximum at Rs. 1-6-0, Rs. 1-4-0, Rs. 1-2-0 and Re. 1-0-0 : the modifications advocated by Colonel Francis leave out the highest class, and bring all the villages under the three lower classes. The reasons for such modifications are furnished in detail ; and the Revenue Commissioner begs to recommend them to the favourable notice of Government. The effect would be to reduce the total Jamábandi to a small amount : the scheme as first submitted would raise the figures for 1872-73, which stand at Rs. 57,461, to Rs. 81,713, or an increase of Rs. 42 per cent. The enhancement may be regarded as far the most moderate that has yet been submitted to Government; and the Revenue Commissioner has great pleasure in expressing his concurrence in the general scope of the proposals.

6. Attention is respectfully invited to the comparison of prices furnished in Colonel Francis's 14th and 15th paragraphs. It is impossible to predicate precisely what may be the range of prices in future years, but it is certain that during a part of the thirty years' lease prices have been inordinately high, and it is probable that the average of the second decade of Colonel Waddington's table may be fairly compared with the average of the twenty-five years preceding the survey as the basis of legitimate increase. Colonel Francis takes the two averages for the staple grain—jowári—as 26 seers and 44 seers, which figures represent a rise of 69 per cent. It has never been clearly asserted that Government would desire to exact the whole of the increase in rent derivable from rise in prices, and moderation has been enjoined in general terms : the recent fall in the grain markets renders it extremely improbable that 26 seers of jowári for the rupee will be the lowest price at the time of harvest in future years, though it may often be expected to rule higher. Government will, it is believed, be willing that the landholder and cultivator as well should, in order to meet some rise in the rate of living and of agricultural labour, take shares with Government to a moderate extent in the financial prosperity which higher money prices of agricultural produce indicate and maintain ; and the Revenue Commissioner trusts that the increase of about

40 per cent., which in this settlement Colonel Francis has deemed a suitable addition to the former demand on the district, may be regarded by Government also as suitable and sufficient.

7. The Revenue Commissioner is glad to be able to draw attention to the fact recorded both by the Superintendent of the Survey and Colonel Francis, the Commissioner of Survey, that the classification of the previous settlement has been found to be carefully and satisfactorily performed, and that there is a general agreement, or, at least, no very marked disagreement between the present and former classification ; the enhancement, where it has occurred, being generally attributable to the higher maximum which the change of prices justifies.

8. The Collector of Poona, in the 9th paragraph of his letter No. 1673, dated 16th ultimo, invites attention to certain results derived from the statement entered at paragraph 9 of Colonel Waddington's report. Explanation does certainly appear desirable regarding the anomalous facts pointed out by Mr. Oliphant. It was at the time found by the Superintendent of Survey impossible to account for the wide divergence of these rates of profit. The total realizations on the 20 sales represent about six times the assessment, and in estimating the probable gross produce the Superintendent of Survey invites attention to the various additions to meet unavoidable expenditure which the middle-men or purchasers would require in order to calculate for their reimbursement. These items are very properly brought to notice ; but it should be equally kept in recollection when estimating gross produce for survey and settlement, that similar charges have to be defrayed by the landholder or cultivator before he can take proper stock of his net profits.

9. Looking at the nature of the soil in No. 1 of the State-ment field of 32 acres in Mudála, the Revenue Commissioner thinks, from the assessment at both surveys, that the area must be poor land well cultivated ; but it would appear desirable that an inspection of the same field be made this year in order to see whether the produce confirms the estimate of the previous year's purchases. The Collector will be immediately addressed on the subject.

10. The item No. 6 in Mudála, which shows an enhancement at the revision of nearly 400 per cent., and items Nos. 8, 12, and 13 in Hol, demand the serious consideration of the Department of Survey ; but as the small sale value of the produce may be attributable to failure of harvest in the particular season, the Revenue Commissioner will not raise discussion upon these numbers.

11. The items No. 5 in Mudála, of which the purchase price represents 30 times the assessment, and No. 14 in Pandara, of which the purchase price represents 10·3 times the assessment, being bagáyet cultivation, are no doubt reconcileable with a return for expenditure.

12. But a case which appears inexplicable, unless on the supposition that there has been a mistake in the figures, is item No. 17 in Nepat Valan. The area, according to the old and new surveys, is almost identical, i.e., about 20 acres, and the Survey Officers agree in recommending a general enhancement based on rise in prices of about 40 per cent. The inference would be that, subject to the operation of other causes and subject to the modification derived from a certain change introduced into the method of classification (the average classification in Nepat Valan is raised from 10-1 annas to 15 annas), the assessment would be raised from the old assessment of Rs. 20-10-0 to a figure about Rs. 30, whereas it has been reduced to less than a third of that sum, or Rs. 9-3-0. The produce of the field is stated to have been sold for Rs. 175, which would have been rather more than 8 times the old assessment, or about 6 times that suggested as suitable according to the premises, and is nearly 19 times the actual new assessment as entered. A reference will be made to the Survey and Settlement Commissioner to ascertain whether there is not an error in the entry of the figures as regards this item, and the result will be duly communicated to Government.

W. H. HAVELOCK,
Revenue Commissioner, S. D.

No. 6377.

REVENUE DEPARTMENT.

Bombay Castle, 22nd November 1873.

RESOLUTION.—The villages to which it is proposed to apply these revised rates are shown to have made marked progress in material prosperity during the preceding period of settlement.

2. In the first year of that settlement, out of a total assessed area of 1,41,310 acres, 26,302 acres were waste, and the revenue realized amounted to Rs. 42,065. During the last ten years the waste land has averaged only 1,843 acres, and the collections have amounted to Rs. 55,500. Since 1854 remissions have, except in the year 1866-67, been merely nominal.

3. The statistical information that has been compiled shows that in respect to increase of population and of agricultural stock the progress has been satisfactory. The increase in the number

of wells is specially striking, having amounted to 71 per cent. Considering the improvements that have been effected in the way of opening out communications, the increase (200 per cent.) in the number of carts is not more than might have been expected.

4. As regards prices, Colonel Francis considers that the fairest standard of comparison will be to take the periods of twenty-five years antecedent to the settlement and the second decade under the settlement. The average price of the staple grain, jowári, given for the former period is 44 seers, and 26 seers for the latter. This gives an increase of 69 per cent., and it may be fairly assumed that prices will not fall below 26 seers.

5. The Superintendent proposed to group the villages under four classes with maximum rates of Rs. 1-6-0, 1-4-0, 1-2-0 and Rs. 1, respectively. The maximum rate under the old settlement was Rs. 0-13-9½, and in the neighbouring districts of Khandála and Nátaputa, in the Satara Collectorate, the existing maximum rates are Rs. 1-6-0 and Rs. 1, respectively.

6. The results of these proposals will be to give an increase of 42 per cent., and to raise the assessment from Rs. 57,904 to Rs. 81,943. The average rate per acre will be Rs. 0-8-3.

7. Colonel Francis proposes a few slight modifications by doing away altogether with the first class in which only two villages are entered, and by transferring a few from the 2nd to the 3rd, and from the 3rd to the 4th classes.

8. The Revenue Commissioner expresses his entire approval of the proposed settlement as submitted by Colonel Francis. His Excellency the Governor in Council, believing the increase to be very moderate, is pleased to sanction the settlement for the usual period of thirty years.

9. It is to be noticed that the increase is considerably less than that which has been imposed under late revision operations in the adjoining district. It has been explained that this result is not owing to any departure from the standard upon which the re-settlement has been made elsewhere, but is attributable to the original classification in these villages having been done more carefully and more in accordance with the established system now in force. Owing to the villages not having been re-measured at the time of the first settlement, and to the area given by Mr. Pringle's first survey having been accepted, an increase in the culturable area of no less than 14,593 acres has now been discovered.

10. The results of the sales of certain standing crops given in paragraph 9 of the Superintendent's report, are curious, but it is clear they cannot be accepted as affording a reliable criterion of the suitability of the assessment. It will be interesting to obtain the value of the crops on the same land this year if they are again sold standing. As pointed out by the Revenue Commissioner, there is probably a clerical error in the figures relating to the instance referred to (No. 17) in the village of Nepat Valan.

F. S. CHAPMAN,
Chief Secretary to Government.

No. 535 of 1874.

From

LIEUTENANT-COLONEL E. L. TAVERNER,
Acting Superintendent, Revenue Survey and Assessment,
Poona and Nasik,

To

LIEUTENANT-COLONEL C. J. PRESCOTT,
Acting Survey and Settlement Commissioner, N. D.

Poona, 30th June 1874.

SIR,

I have the honour to report the completion of the introduction of the revised settlement rates into 39 Government villages of the Supa Petha of the Poona Collectorate, reported on by Lieutenant-Colonel Waddington in his letter No. 846, dated 5th September 1873, and sanctioned by Government Resolution No. 6377, dated 22nd November 1873.

2. The revised settlement was introduced by Lieutenant-Colonel Waddington in January 1874, without opposition (I am informed) on the part of the ryots.

3. Referring to Lieutenant-Colonel Waddington's report, para. 29, it will be seen that, besides the 39 villages above mentioned, there are two other Government villages, viz., Umbra and Shewra, Taluka Purandhar, and one quarter of the village of Malad, Taluka Bhimthari, which belongs to Government, into which the revised settlement rates have been introduced. The statements regarding these latter villages, alluded to at the conclusion of the paragraph, are herewith submitted, and I have to solicit the sanction

of Government for the revised rates that have been introduced into the two first villages for a period of thirty years, and into the last (portion of Málád) for twenty-eight years, as they do not appear to have been included in the sanction under Government Resolution No. 6377, above mentioned. From the report it would appear that Lieutenant-Colonel Waddington at first intended to apply a maximum Jerayet rate of Rs. 2 to the two villages of Umbra and Shewra; but this appears to have been afterwards altered to a rate of Rs. 1-8-0, at which rate I find the village rates were calculated.

4. In accordance with the proposals contained in the Survey and Settlement Commissioner's letter No. 1953, dated 17th October 1873, paras. 10 and 11, the maximum rates of the villages of Gulancha and Seotakrár have been reduced from Rs. 1-6-0 to Rs. 1-4-0; the villages of Mondwa, Murti, Jogaur, and Ambi from Rs. 1-4-0 to Rs. 1-2-0; and the villages of Mudála, Murum, Korhála Khurd, Korhála Budruk, and Hol, from Rs. 1-2-0 to Rs. 1-0-0.

5. The actual results of the revised settlement (for the 39 Government villages only), contrasted with the estimate formed on the settlement report, is shown in the subjoined statement:—

Contrast.	Number of Villages.	Acreage.						Assessment.						Percentage Increase on former settlement (on occupied lands only).
		Jerayet.	Motasthal or Bagayet.	Patasthal.	Rice.	Waste assessed No. (Parit).	Total.	Jerayet and Jerayet Assessment of Patasthal Area.	Motasthal.	Patasthal Water-rate.	Rice.	Parit.	Total Assessment.	
As per Settlement Report.	39	149,707	7,068	53	...	1,558	158,386	81,651	Included in Jerayet.	63	..	230	81,943	42.3
Final Result..	39	148,467	7,063	52	..	276	155,858	70,502	6,041	60	..	78	76,681	32.3
Decrease ..	..	1,240	5	1	...	1,282	2,528	5,108		3	..	152	5,262	9.9

6. In the Survey and Settlement Commissioner's letter, para. 12, it was shown that the proposed rates would raise the assessment on the occupied lands from Rs. 57,461 (the amount of the former assessment) to Rs. 81,713 (*viz.*, Rs. 81,943—Rs. 200 for Parit lands) whereas the assessment is now shown to be raised to Rs. 76,603 only,—(*viz.*, Rs. 76,681—Rs. 78 for Parit lands), a difference of nearly 9 per cent.) which is chiefly owing to the reductions made in the maximum rates of the villages mentioned in para. 4 of this report.

7. A statement showing the final results of the revised settlement for each village is appended.

8. In paragraph 11 of his original report Lieutenant-Colonel Waddington proposes to supply the usual statistical returns for the whole of the Bhimthari Taluka; after the introduction of these rates, which, he goes on to state, "complete the revision settlement of the taluka;" but there is an error here, as I find there are still five or six and twenty Government villages transferred to this taluka into which the revision settlement will presently have to be introduced.

9. Again, Government Resolution No. 6377, para. 8, sanctions the introduction of the settlement for a period of thirty years for all these 39 villages. For the 9 of these villages, which now belong to Taluka Purandhar, their period will be correct, as this is the first revised settlement that has taken place in that taluka; but for the thirty that belong to Bhimthari, the sanction should have been solicited for twenty-eight years only, as the revised settlement was introduced for 53 Government and 3 Dumála villages belonging to this taluka in 1871-72.

10. In forwarding the accompanying notifications for publication in the *Government Gazette*, I have made up the lists as they should be, and have included the three extra villages mentioned in the latter portion of para. 3, which will be correct, if Government think fit to alter para. 8 of the Resolution above referred to, and to sanction the settlement of the three villages last named.

I have, &c.,

(Signed) E. L. TAVERNER, Lieut.-Colonel,
Acting Superintendent of Revenue Survey
and Assessment, Poona and Násik.

STATEMENT showing the final Result of the revised Settlement of the Villages of the SUPA PETHA of the Poona Collectorate.

No.		Names of Villages.	Assessment calculated on the area under cultivation in 1873-74.										Maximum Rate.	Percentage Increase.	Remarks.
			Acres.					Assessment.							
			Jerayet.	Motasthal.	Pastasthal.	Gaddi.	Total.	Jerayet.	Bagayet.	Water Cess.	Gaddi.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1	Gulancha	3,737	435	...	...	4,162	Rs. 1,398	Rs. 468	...	...	Rs. 1,866	Rs. a p. 1 4 0	15		
2	Seotakrár	742	56	...	...	798	317	65	...	...	382	...	12		
3	Javalárjun	1,930	154	...	...	2,084	1,355	124	...	...	1,479	...	11		
4	Máuri	2,269	194	...	...	2,463	1,385	206	...	...	1,601	...	35		
5	Pándeshwar	2,448	89	24	...	2,537	1,117	55	34	...	1,206	...	37		
6	Pisa	944	68	...	...	1,012	307	38	...	...	345	...	23		
7	Ponda	1,652	5	...	...	1,657	272	1	...	...	273	...	36		
8	Risa	2,095	39	...	...	2,134	996	31	...	...	1,037	...	47		
9	Rájuri	4,216	77	...	...	4,293	1,684	49	...	...	1,733	...	28		
10	Wadána	2,956	30	...	...	2,986	716	17	...	...	733	...	26		
	Total...	22,979	1,147	24	...	24,150	9,557	1,054	34	...	10,645	...	26		
11	Ambi Khurd	1,659	55	...	...	1,714	546	55	...	...	601	1 2 0	26		
12	Mondwa	2,866	291	...	...	3,158	840	261	...	...	1,102	...	15		
13	Murti	4,647	407	8	...	5,054	1,359	305	6	...	1,670	...	24		
14	Jogauri	2,076	56	...	...	2,132	987	45	...	...	1,032	...	45		
15	Báburdi	2,998	183	6	...	3,187	1,690	163	6	...	1,859	...	22		
16	Chopda j	2,331	172	...	...	2,503	1,051	190	...	...	1,231	...	42		

No.	Names of Villages.	Assessment calculated on the area under cultivation in 1873-74.										Maximum Rate.	Percentage Increase.	Remarks.
		Acres.					Assessment.							
		Jerayet.	Motasthal.	Patasthal.	Gaddi.	Total.	Jerayet.	Bagayet.	Water Cess.	Gaddi.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
17	Karanja	6,518	433	...	...	6,951	2,696	399	...	...	3,095	...	25	
18	Loni	16,596	657	...	...	17,253	8,756	542	...	...	9,298	...	45	
19	Supa	16,209	796	...	...	17,005	7,930	721	...	...	8,651	...	39	
20	Tardoli	3,175	84	...	...	3,259	1,372	56	...	...	1,428	...	26	
21	Waki	1,628	178	...	...	1,806	546	198	...	...	744	...	11	
	Total...	60,703	3,312	15	...	64,030	27,773	2,925	13	...	30,711	...	35	
22	Hol...	3,809	134	...	...	3,943	2,491	116	...	...	2,607	1 0 0	35	
23	Korhala Khurd	1,936	27	...	...	1,963	1,255	14	...	...	1,269	...	22	
24	Do. Budruk	4,317	113	...	...	4,430	2,370	105	...	...	2,475	...	23	
25	Mudala	5,716	201	...	...	5,917	1,660	110	...	...	1,760	...	33	
26	Murum	4,779	214	...	...	4,993	2,743	168	...	...	2,911	...	37	
27	Barhanpur...	2,075	73	...	...	2,148	1,091	49	...	...	1,140	...	25	
28	Kuta	2,414	17	...	...	2,431	2,037	17	...	...	2,074	...	32	
29	Napatvalan	1,097	26	...	...	1,123	881	21	...	...	902	...	34	
30	Pandara	9,431	505	...	...	9,936	5,282	468	...	...	5,750	...	40	
31	Sonori	2,875	62	11	...	2,948	1,402	45	11	...	1,458	...	50	
32	Wagaj	3,556	150	...	...	3,706	1,717	112	...	...	1,829	...	34	
33	Anjangaon...	3,110	122	...	...	3,232	1,679	91	...	...	1,770	...	51	

NOTE.—The maximum rate per acre for these villages is as under:—

Shower	..	..	..	1 8 0	5 0 0
Umbra	..	..	..	1 8 0	5 0 0
Maid..	..	..	..	1 4 0	....

Poona, 30th June 1874.

No. 1040 of 1874.

Poona, July 2nd, 1874.

Submitted to Government, through the Revenue Commissioner, S. D.

2. The preliminary report of Lieutenant-Colonel Waddington was submitted to Government with the Survey and Settlement Commissioner's memorandum No. 1953, of the 17th October 1873, and the Revenue Commissioner, S. D., having expressed his entire approval of the settlements therein proposed, Government confirmed the same (with the slight modifications recommended by Colonel Francis) in Resolution No. 6377 of the 22nd November 1874.

3. The Acting Superintendent, in his letter, gives in detail the effect of the modifications referred to; and the following short statement shows, in juxtaposition, the figures of the preliminary report and final result of the alterations which have been made in obedience to the above-quoted Resolution :—

According to the Settlement Report.		Final Result.		Decrease in the Assessment by the alterations now under report.	
Assessment.	Percentage Increase on Old Rates.	Assessment.	Percentage Increase on Old Rates.		Now reduced per cent.
Rs.		Rs.		Rs.	
81,943	42·2	76,681	33·3	5,262	9

Name of Village.	From	To
Gulancha... ..	1 6	1 4
Seotakrar... ..	1 6	1 4
Murti	1 4	1 2
Jogaauri	1 4	1 2
Ambi (Khurd)	1 4	1 2
Mudála	1 2	1 0
Muram	1 2	1 0
Korhála (Khurd)	1 2	1 0
Korhála (Budruk)	1 2	1 0
Hol	1 2	1 0

4. This decrease has been caused chiefly by the reduction of the maximum rates of the villages marginally noted.

5. In addition to the 39 villages herein reported on, two, Umbra and Shewra (in Purandhar), and $\frac{1}{4}$ th of the village of Málád (in Bhimthari), belonging to Government, have been brought under settlement, and this was noticed incidentally only by Colonel Waddington in para. 29 of his report. A statement of the details of the revenue survey assessment of these villages will be found attached to the Acting Superintendent's report, of which the following is an abstract. These rates require the sanction of Government, as no reference to them appears in the Resolution above noted :—

Name of Village.	Area.	OLD SYSTEM.		SURVEY SYSTEM.		
		Assessment on cultivated Area.	Old average Rate, approximate.	Maximum Dry-crop Rate.	Assessment on cultivated Area.	Mean Average Rate.
	Acres.	Rs.	Rs. a. p.	Rs. a.	Rs.	A. p.
Shewra	1,070	681	0 10 2	1 8	675	10 1
Umbra	792	960	1 1 4	1 8	781	15 6
$\frac{1}{4}$ th Málád	1,317	481	0 5 10	1 4	651	6 11
Total ...	3,179	2,022	0 10 2	...	2,107	10 0

6. By this it will be seen that Shewra and Umbra are both lowered, and the Government portion of Málád slightly raised, by the survey rates. It will also be seen by reference to the figured statement that there is no assessed waste land in any of these villages; and also (looking at the totals of the three) that, although the population has increased very little over 4 per cent. in thirty years, ploughs have increased in number in the same period by nearly 20 per cent.

7. In para. 8 of his letter under review the Superintendent points out that Colonel Waddington was in error in stating that the settlement of these 39 villages completes the revision of Bhimthari, and reports that there are still 25 or 26 Government villages of this taluka remaining for revision.

8. He also brings to notice (para. 9) that Government in para. 8 of their Resolution No. 6377, of 22nd November 1874, directed the guarantee to be given* to the whole of the 39 villages for the usual term of thirty years under a misapprehension. This sanction is correct so far as 30 $\frac{1}{4}$ villages of Bhimthari are concerned; but 9 villages (of the 39) now belong to the Purandhar Taluka, the lease of which has twenty-eight years only to run.

*N.B.—Not notified in the Government Gazette.

9. Separate notifications of the guarantee are accordingly forwarded herewith for the 39 villages + $2\frac{1}{4}$ villages now reported no for the periods noted below :—

Name of Taluka.	No. of Villages.	Period of the Guarantee.
Bhimthari	30 $\frac{1}{4}$	28 years.
Purandhar	9	30 years.
Do.	2	30 years (Umbra and Shewra).
Total villages ...	41 $\frac{1}{4}$	

(Signed) C. J. PRESCOTT,
Acting Survey and Settlement Commissioner, N. D.

No. 4382 OF 1874.

REVENUE DEPARTMENT.

Bombay Castle, 15th August 1874.

Returned to the Survey and Settlement Commissioner, N. D. On looking over the contrasted statement given in para. 5 of Colonel Taverner's report, His Excellency in Council observes that there is a difference in the areas of the Jerayet and assessed waste lands as per Colonel Waddington's settlement report and as ascertained at the final introduction of the revised rates into these villages. He, therefore, desires Colonel Prescott will be so good as to explain the cause of this difference, amounting in the case of the Jerayet lands to 1,240 and in that of waste lands to 1,282 acres.

(Signed) E. JAMES,
Acting Under Secretary to Government.

No. 1332 OF 1874.

REVENUE DEPARTMENT.

Poona, August 19th, 1874.

MEMORANDUM.

The undersigned has the honour of reporting, with reference to the above, that the figures shown in Colonel Taverner's final report (Comparative Statement, para. 5) represent the corrected area after final examination.

2. There will always be a certain difference between the figures given in the preliminary report and those of the completion report; because the former are taken from the "Kacha" Statements (prepared in the Classing Assistants' Offices, either in the districts or on just coming into Poona) before the tapásni, or examination, in detail of all the calculations has been made.

3. Were this plan not adopted, the Superintendent's preliminary report, submitting the proposed rates for sanction, could not be prepared before November, instead of, as it now is, during the recess in the monsoon, and the probable consequence would be considerable delay in receiving the orders of Government in time to introduce the rates early in the season; for it must be remembered that, until this sanction is received, many of the numerous papers required at the introduction of the rates cannot be got ready.

4. A reason for the difference in the area of the waste assessed acreage is that certain numbers, given for "Gurcharan," or common grazing, and other public purposes under Section XXXII. of Act I. of 1865, are taken out of the waste assessed area shown in the preliminary reports.

5. The above remarks apply to revised settlements only, which follow the field work very rapidly. In original settlements the time intervening between the field work and introduction of the rates, is ample to admit of a thorough ("tapásni") examination of all the calculations of area long before the preliminary report is submitted.

(Signed) C. J. PRESCOTT,

Acting Survey and Settlement Commissioner N. D.

No. 4697.

REVENUE DEPARTMENT.

Bombay Castle, 1st September 1874.

RESOLUTION.—The notifications may now be published.

2. The proposed rates for the villages of Umbra and Shewra, and for the quarter of the village of Málád, are sanctioned.

3. The Survey Commissioner is requested to see that the scales of remuneration to which the village officers are entitled under the new assessment, are prepared with as little delay as possible.

F. S. CHAPMAN,

Chief Secretary to Government.

No. 1853 of 1875.

REVENUE DEPARTMENT.

From

COLONEL J. FRANCIS,

Survey and Settlement Commissioner, N. D.,

To

THE ACTING SECRETARY TO GOVERNMENT.

Poona, 29th November 1875.

SIR,

I have the honour to report upon the application of the orders of the Resolution of October 1874 to the Supa Division of the Bhimthari Taluka, being the last district of the Poona and Sholapur Collectorates to which the order has to be extended.

2. The rates introduced into this district ranged from Rs. 1-4-0 to Re. 1, there being three groups in all. The following statement shows the manner in which the villages were put under the different groups, viz.:—

Under 1st Group	...	...	...	10 villages.
Do. 2nd do.	...	...	...	11 do.
Do. 3rd do.	...	...	...	18 do.

The revised assessment, calculated at these rates, amounted to Rs. 76,603 against Rs. 57,463 of the former settlement, the increase being 33 per cent.

3. Considering the moderate scale of increase, I think no modification of maximum rates is required; but I propose to reduce the classification rate from 6 annas downwards according to the plan sanctioned for the Bársi and subsequently for the Haveli Taluka.

4. The reduction effected by the foregoing proposal amounts to Rs. 4,300, and brings down the revised assessment to Rs. 72,303, making the increase 26 in place of 33 per cent. The average rate will be 7 annas 5 pies per acre.

5. On looking through the statement it will be seen that the increase in no case amounts to 50 per cent., and that there are two villages in which the reduced assessment is less than the present scale of payment.

6. The result of the reduction is shown separately for three villages to which revised rates were applied subsequent to the general settlement of the district.

I have, &c.,

(Signed) J. FRANCIS, Colonel,

Survey and Settlement Commissioner, N. D.

No. 6979 OF 1875.

REVENUE DEPARTMENT.

Bombay Castle, 13th December 1875.

Returned to the Survey and Settlement Commissioner, N. D., with a request that he will be good enough to state distinctly for the information of Government, whether the general classification of the lower classes of soils was disproportionately high when compared with that of the higher classes.

(Signed) T. D. MACKENZIE,
Acting Under Secretary to Government.

No. 1952 OF 1875.

REVENUE DEPARTMENT.

Broach Districts, Camp Jambusar, 15th December 1875.

In reply to this reference the Survey and Settlement Commissioner begs to refer to the statement prepared by the Superintendent, showing the results of the former and revision classification of this district, and to that officer's remarks on this subject. Commenting on the results exhibited in the statement alluded to, Colonel Waddington observes as follows :—

See para. 25 of Superintendent's report on the revision settlement of Supa.

"You will observe that, allowing for the difference of the standard of classification, with very few exceptions the average rates, according to the old and new valuation, harmonise in a remarkable manner. It is noticeable also that in many cases, especially in the poorer villages (Ponda No. 8, for instance), the new classification is lower than the old, although the former is calculated on a 16-anna maximum scale, while the latter was on a maximum of 13 annas 9½ pies, as shown in a preceding paragraph."

2. From what is here stated, as also from an examination of the comparative statement alluded to, the Survey and Settlement Commissioner is decidedly of opinion that there are no grounds for supposing the poor soils of this district to have been classed disproportionately high in comparison with the valuation assigned to the good soils. The results of the comparative statement tend, moreover, to show that the poor soils have been classed upon a lower standard of valuation than was adopted for them at the first settlement.

(Signed) J. FRANCIS, Colonel,
Survey and Settlement Commissioner, N. D.

No. 7300.

REVENUE DEPARTMENT.

Bombay Castle, 28th December 1875.

RESOLUTION.—His Excellency in Council is of opinion that as the general increase of assessment in the villages in question is within the limit laid down by Government in their Resolution No. 5739, of the 29th October 1874, and as the classification is admitted to be satisfactory, no alteration in the rates already sanctioned is required.

E. W. RAVENSCROFT,
Acting Chief Secretary to Government.





